

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION

The meeting was called to order by Representative Don Crumbaker at
Chairperson

3:30 ~~am~~ p.m. on February 14, 1985 in room 313-S of the Capitol.

All members were present except: Representatives Apt, Hensley and Williams who were excused.

Committee staff present:

Ben Barrett, Legislative Research Department
Avis Swartzman, Revisor of Statutes' Office
Dale Dennis, State Department of Education
Judy Crapser, Secretary to the Committee

Conferees appearing before the committee:

Patricia Baker, Senior Legal Counsel, Kansas Association of School Boards
John Koepke, Executive Director, Kansas Association of School Boards
M. D. McKenney, Executive Director, United School Administrators of Kansas
Gwendolyn S. Sengpiehl, resident of Topeka
Craig Grant, Kansas-National Education Association
Harvey Swager, Kansas-National Education Association
Bill Curtis, Assistant Executive Director, Kansas Association of School Boards

The Chiarman opened the hearings for HB 2118 - concerning teacher contracts, tying supplemental contracts to primary contracts.

Patricia Baker, KASB, testified in support of HB 2118. (ATTACHMENT 1)

John Koepke, KASB, testified in support of HB 2118. (ATTACHMENT 2)

M. D. McKenney, USA, testified in support of HB 2118. (ATTACHMENT 3)

Gwendolyn S. Sengpiehl, resident of Topeka, testified with concern of HB 2118. (ATTACHMENT 4)

Craig Grant, K-NEA, testified in opposition of HB 2118. (ATTACHMENT 5)

Harvey Swager, resident of Junction City on behalf of K-NEA, testified in opposition to HB 2118. (ATTACHMENT 6 & 6a)

This concluded the hearing for HB 2118. The Chairman opened the hearing for HB 2147 - allowing the deposit of miscellaneous revenue funds to the general fund of school districts.

Bill Curtis, KASB, testified in support of HB 2147. (ATTACHMETN 7)

Craig Grant, K-NEA, testified in support of HB 2147. He stated that last year in the state's school districts, there was over 48 million dollars earned in interest alone. K-NEA considers it a good idea of using that interest. He offered to the Committee a print out of those interests earned for the Committee's use and reference. (ATTACHMENT 8)

This concluded the hearing for HB 2147. The meeting was adjourned at 4:55 p.m.

The next meeting of the Committee will be February 18, 1985 at 3:30 p.m. in Room 519-S.

DATE Feb 14, 1985

Page 1 of 4

GUEST REGISTER

HOUSE

EDUCATION COMMITTEE

| NAME | ORGANIZATION | ADDRESS |
|---------------------|-----------------------------|----------------------|
| Bonnie Olson | USD #224 | Clifton Ks 66937 |
| Lee Taylor | USD 329 | Paris, Ks |
| Luz Vada Schutte | USD 329 | Maple Hill Ks |
| Jayna R. Henry | U.S.D. 253 | Emporia |
| Richard L. Gerken | USD 253 | Emporia, Ks |
| Patricia L. Bennett | USD 442 | Seneca, Kansas 65328 |
| Tom Kline | USD 442 | Seneca Mo |
| Greg Neis | USD 491 | Eudora Ks |
| Dan Bloom | " " | " " |
| Mattha Miller | USD #383 Board of Education | Manhattan Ks |
| Craig Grant | K-NEA | Lawrence |
| Richard Keaton | USD 406 | Wathorn |
| Mike Vertin | USD 406 | Wathorn, Ks |
| Charles Hubbard | USD 260 | Derby |
| Don Dyer | USD 260 | Derby |
| Art Collins | K-NEA | Topoka |
| Chauven | KNEA | Topers |
| Bill Curtis | KASB | Topoka |
| John Kuepke | KASB | Topoka |
| Mara Buckler | USD 232 | Weslaco |
| Deann Schadel | USD 496 | ALEXANDER |
| Ann M. Schadel | U.S.D. 496 | Alexander |
| Barbara Reese | U.S.D. 496 | Burdett |
| Jerry Wade | USD 496 | Burdett |

DATE Feb 14, 1985

Page 2 of 4

GUEST REGISTER

HOUSE

EDUCATION COMMITTEE

| NAME | ORGANIZATION | ADDRESS |
|------------------------------|--|----------------|
| Charles R Donaldson | KASB USD 445 | Coffeyville Ks |
| Wilson THURSTON | KASB USD # 445 | " " |
| John Battisti | KASB USD # 445 | " " |
| Hale Louis Carey | State Board of Education Member District #3 | Overbrook, Ks. |
| Aun George | KASB U.S.D # 358 | Atford, Ks. |
| Albert Newtor | KASD USD # 356 | Conway Springs |
| Ala Rugey | Paola | SBE |
| Janita Barnett | KASB USD 352 | Godland, Ks. |
| Mal Merman | " " " | Godland, Ks. |
| Shirley Brown | USD 231 | Harder Ks |
| Bob Mosser | USD 422 | Greenburg |
| Luella Koch | USD-231 | Harder |
| Charles F. Haggatt | U.S.D 386 | Madison |
| Kan Burgess | USD 340 | Meriden |
| W. L. Guss | USD # 216 | Deerfield |
| Dick Drey | USD # 469 | Lansing |
| Loren Russell | USD # 469 | Lansing |
| Dorise Unger | USD 315 | Colby |
| Wesley Drifler | USD 318 | Atwood |
| William L. Kimmel | USD 352 | Godland |
| William L. Kimmel | U.S.D. 441 | Lebeta |
| Harold Ustal | De Soto USD 232 | De Soto Ks |
| Ruth Ann HACKLER | P.P. KASB Bl. Mbr Olathe USD 233 | OLATHE, Ks |
| Richard Brent | KASB - USD 367 | OSAWATOMIE, Ks |

DATE Feb 14, 1985

Page 3 of 4

GUEST REGISTER

HOUSE

EDUCATION COMMITTEE

| NAME | ORGANIZATION | ADDRESS |
|----------------------|--------------|----------------|
| Nancy Wilson | USD 496 | Royal |
| Mike Killion | USD 395 | LaCrosse |
| Alex A Herriman | USD 395 | LaCrosse Ia |
| Loraine Ryan | USD 395 | McCracken, Ia. |
| A.W. Harts | USD 259 | Wichita |
| Merle Hise | KACC | Jopoka |
| Virginia Baxter | Russell | USD #407 |
| Lu Sarant | USD #407 | Russell |
| Dale Fultz | USD 506 | Altamont |
| L. D. Curran | USD 506 | Altamont |
| Gwendolyn S Sengpiel | individual | Jopoka, Ks |
| David A Myryst | USD 400 | Lindsborg, Ks |
| Steve McClure | USD 464 | Tonganoxie, Ks |
| Walter E. Diller | USD 464 | Jenks, Ks. |
| Phil Shock | USD 382 | Pratt Ks |
| Howard Gray | USD 382 | Pratt |
| Jan Parks | USD 418 | McPherson |
| Paul Rogers | USD 470 | Adm City |
| Luane Christer | USD 465 | Winfield |
| Mike Barley | USD 462 | Burden |
| Thelma Ludekue | USD 470 | Arkansas City |
| Keith Adams | USD 294 | Oberlin |
| J. S. Wagner | USD 238 | Kansington |
| Bo L. Lake | USD 435 | Abilene |



TESTIMONY ON H.B. 2118

by

Patricia Baker, Senior Legal Counsel
Kansas Association of School Boards

February 14, 1985
House Education Committee

Mr. Chairman and members of the committee, my name is Pat Baker, attorney with the Kansas Association of School Boards. I appreciate the opportunity to appear before you today on behalf of the unified school districts in Kansas.

Last August the Kansas Court of Appeals issued an opinion dealing with supplemental contracts as utilized by Kansas school districts. Swager v. USD 412, (Case No. 56092, Aug. 1984). The Court of Appeals determined that boards of education could not require teachers to accept duties under a supplemental contract. As most of you are aware, supplemental duties in Kansas are authorized under K.S.A. 72-5412(a). That statute says that schools may utilize supplemental contracts to contract teachers for duties outside of regular teaching contracts. The duties include but are not limited to coaching, sponsorship, ticket taking, and so forth. That law, until last August, had been interpreted by most school districts as allowing the board to have certified personnel engaged in the sponsorship and coaching of various extra-curricular activities. It was also believed by unified school districts that the use of supplemental contracts in addition to a regular teaching contract was optional with the district. Districts could choose to put those supplemental duties on a regular

teaching contract or to utilize a separate contract form under 72-5412(a). A separate contract would not be subject to the Kansas Teacher Due Process statutes.

The Swager case involved a less than desirable fact situation. The Kansas Court of Appeals stated that no district in the state of Kansas can require a teacher to accept duties under a supplemental contract. Further, that court has determined that supplemental duties may only be assigned under a supplemental contract and it is up to the teacher's discretion whether or not to accept those duties. Practical results for Kansas school districts are extremely serious. School districts often contract with teachers initially in the belief that the teachers will perform both regular teaching duties and extra-curricular duties. For example, school districts which hire music teachers, whether vocal or instrumental, normally suppose that the same individual will perform the functions of directing a stage band, a marching band, an orchestra, or a chorus, and that many of the activities will take part outside the school day. Contracts for debate and forensics teachers usually contemplate that the same individuals will be engaged in coaching those activities and sponsoring students engaged in the activities outside the regular teaching duties. Teachers are often hired under the belief that that teacher will also take part in coaching athletic events. Teachers with a number of different areas of certification are retained by school districts both for their teaching duties and also for the coaching duties which they may perform outside the regular school day. Under the Swager decision a board of education may not require the music teacher to have a band, they may not require the debate teacher to have a debate team, nor may they require the P.E. teacher to engage in coaching.

From a legal standpoint, after the Swager decision unified school districts in the state of Kansas are left at the mercy of teachers who may arbitrarily decide that they no longer wish to engage in the coaching or sponsorship of extra-curricular activities even though the understanding that they would so

participate may have been the reason for their original hiring. Swager does not leave room for boards to even seek a commitment from teachers at the beginning of their contractual arrangements that in the future the teacher will agree to continually carry out those extra-curricular activities.

When the Swager decision first came down it was believed that the negative effects would occur primarily in very small rural districts. But while those school districts may be experiencing some problems under the Swager decision the results are by no means limited. The middle size school districts may be having the most difficult time in that there may be less of a commitment by the part of the teachers to fulfill the duties when they are not required to do so. There may be fewer openings where boards can contract with persons willing to perform the supplemental duties. In the Swager case, the Court of Appeals dealt with a very difficult fact situation. However, the broad, sweeping decision which was rendered by that court has left school districts in an untenable position. The public has come to recognize that teachers are expected to perform duties beyond those in the classroom. Our communities have come to expect activities offered by the schools, sponsored by certificated teachers beyond the realm of the classroom activities. The Swager decision and its interpretation of the supplemental contract law may have no negative results in some school districts, and in others it could have the effect of wiping out extra-curricular activities. A request for a review by the Kansas Supreme Court was denied so Swager is the law in the State of Kansas.

To provide the state's public schools with the means to offer and staff all school activities, we request that you recommend passage of H.B. 2118. Thank you.



Testimony on HB 2118
House Education Committee
February 14, 1985

by

John W. Koepke, Executive Director
Kansas Association of School Boards

Mr. Chairman and members of the Committee, we once again appreciate the opportunity to appear before you on behalf of the 300 member boards of education of the Kansas Association of School Boards. H.B. 2118 represents what we think is the most practical solution to the problems created for local school districts by the Court of Appeals decision in the Swager case. Our members have indicated to us that a solution to these problems should be a major priority of the 1985 legislative session.

If no action is taken by the Legislature in this area during the 1985 session, many school districts will be faced with an untenable position regarding the assignment of supplemental duties. The unfettered right of a teacher to resign from a supplemental duty without affecting the teacher's regular teaching assignment means boards will be faced with supplemental duty vacancies, but no corresponding vacancy in a regular teaching position. The inevitable outcome of this circumstance will be to force boards of education to drop many valuable programs due to a lack of right to assign teachers to these duties.

We think H.B. 2118 offers an appropriate remedy to this circumstance by specifying that failure to accept a supplemental duty contract becomes a legitimate

Testimony on HB 2118
February 14, 1985
Page 2

reason for nonrenewing or terminating the primary teaching contract. In this manner, the due process rights of tenured teachers would be protected, since any board exercising this option would still be faced with the necessity of justifying their action through the teacher due process act.

Each board of education would have to determine whether the failure to fill a supplemental position duty would be sufficiently harmful to the district's educational program to justify the time and effort necessary to go through a due process action. We believe that this flexibility is a reasonable approach to a difficult problem. If school management officials are to have the necessary tools to deal with the total educational program of their school district, then the passage of H.B. 2118 is imperative.

Once again, we appreciate the opportunity to appear before you and I would be happy to attempt to answer any questions.



UNITED SCHOOL ADMINISTRATORS OF KANSAS

1906 EAST 29TH

TOPEKA, KANSAS 66605

913-267-1471

JERRY O. SCHREINER
EXECUTIVE DIRECTOR

M.D. "MAC" McKENNEY
ASSOCIATE EXECUTIVE DIRECTOR

To: Members, Kansas House Education Committee
From: M. D. McKenney, Executive Director, United
School Administrators of Kansas
Subject: Testimony on HB 2118
Date: February 14, 1985

Mr. Chairman and members of the committee, I appreciate the opportunity to outline for you some concerns Kansas school administrators share which this bill is designed to address.

For the past few years school districts have had increasing difficulty in staffing many positions which make up the district's activity program. Historically educators have believed that students who participate in activities should be assisted and supervised by persons of the same quality and with the same training as those who work with students in academic subjects. Therefore, they believed that standards such as certification should be applied to those people.

With added numbers of students participating in activities, largely due to the recent addition of several programs in girls' athletics, many districts find a shortage of staff members who have an interest, background or training to staff all the supervisory, instructional and coaching positions which result.

For those of you not totally familiar with the scope of this problem, let me list the kinds of positions I am referring to which exist in high schools and, to a great extent, junior high schools.

Coaches and assistant coaches for the following:

In fall: football, girls' volleyball, boy's and girls' cross country, girls' golf and girls' tennis, girls' and boys' gymnastics in larger schools and soccer for a growing number of schools.

In winter: both boys' and girls' basketball, wrestling, swimming for both boys and girls in larger schools.

In spring: boys' and girls' track, girls' softball, boys' baseball, boys' tennis, boys' golf and spring soccer.

Throughout the year: vocal and instrumental music activities.

All of the above are under the supervision of the Kansas State High School Activities Association. That organization, through its governing boards made up of school officials, supervises and coordinates those activities. In addition, that association supervises and sets the standards for:

speech, drama, student government, debate, forensics, cheerleading, drill team, KAY and Kayettes.

The following events and activities also exist in the area of vocational and technical education, mostly as club activities and are supervised by the Activities Association:

ATTACHMENT 3

2-14-85

House Education Committee

distributive education, future homemakers, health occupations, office education and vocational instructional clubs.

ALL OF THE ABOVE MUST HAVE SUFFICIENT NUMBERS OF COACHES, SPONSORS OR SUPERVISORS. THESE ASSIGNMENTS ARE IN ADDITION TO TEACHING THEIR BASIC CONTRACT AND NORMALLY STATED IN A SUPPLEMENTARY CONTRACT.

In addition, supervisors or sponsors must be found for the following:

class sponsors, student plays, the school's yearbook and newspaper, National Honor Society, and special interest clubs such as photography, foreign language or art. And I am certain there are others which could be added to the list.

In an attempt to solve part of the problem, schools are using non-certified persons to serve as assistant coaches provided they work under the direct supervision of a certified head coach. This has been a stop gap measure and the problem persists in many districts and in activities other than athletics. There are still many assignments which teachers do not want to either accept or continue to accept.

Beginning teacher salaries are sufficiently low that younger teachers, in order to survive on their salaries, have been willing to accept a supplemental contract to coach, supervise, or sponsor an activity. The hours are long and the pay is usually low, because districts tend to keep as much money as possible available for the primary contracts of all teachers.

After a period of time, and for a variety of reasons, (burnout being one of them) teachers choose not to continue to perform those supplemental contracts but want to retain their primary teaching contract. If there are no resignations on the staff and no vacancy to attach that vacated assignment to, the position has to be eliminated, forced upon another staff member, or assigned to someone in the community.

In addition to burnout, long hours and low pay, teachers are declining many of these positions because of the possible liability factors and litigation. In short, in many cases the rewards are thought not to be worth the risk, the effort, or the community pressure.

There are no simple solutions to this matter. We recognize that the provisions of this bill permit but do not mandate termination of an employee who is unwilling to accept or perform a supplemental contract. Though we believe many decisions resulting from that provision would bring a great deal of turmoil, possibly even hearings and litigation, we are willing to test the concept. It will be very difficult to fairly assess where to and where not to impose this provision. If the judgments of the administrators and board of education are recognized as being in the best interest of students and education, we are prepared to make such judgments. However, because of tremendous loyalties to certain areas of the activity program in many communities, we believe there will be attitude problems in some communities, the kind which will plague many administrators.

In summary, we support the bill, but with the reservations that we also need the support of boards of education and enlightened and understanding members of each community.

LADIES AND GENTLEMEN:

I COME TO SPEAK TO YOU AS A FORMER SCHOOL BOARD MEMBER AND FORMER SCHOOL BOARD PRESIDENT FROM PARSONS WHO IS CURRENTLY A TEACHER OF ENGLISH IN TOPEKA. I LIKE MY JOB; I LIKE MY DISTRICT; I LIKE MY STUDENTS, AND I LIKE MY SUBJECT. I TRY TO GIVE 120 FOURTEEN AND FIFTEEN YEAR OLD TEENAGERS THE BEST THAT A MASTERS IN ENGLISH AND A READING SPECIALISTS DEGREE, WITH THIRTEEN YEARS OF EXPERIENCE, HAS ENABLED ME TO GIVE.

AS I LOOK AROUND THIS ROOM I HAVE THE FEELING THAT EACH OF US PROBABLY HAS A VERY IMPORTANT PRIORITY IN COMMON. EACH OF US HAS HAD, HAS, OR MAY HAVE A CHILD IN NINTH GRADE ENGLISH. AND, DURING THAT TIME, HAVE WANTED, WANT, OR WILL WANT THAT CHILD'S INSTRUCTION TAUGHT BY A TEACHER WHO WAS AND IS KEPT BECAUSE TEACHING ENGLISH WELL IS THAT TEACHER'S PRIMARY PURPOSE.

TO ME, THAT'S WHAT HOUSE BILL 2118 IS ALL ABOUT. DO WE HIRE AND RETAIN TEACHERS BECAUSE OF THE SUPPLEMENTAL JOBS THEY CAN PERFORM, OR DO WE HIRE AND RETAIN TEACHERS FOR THE ACADEMIC JOB THEY CAN DO IN THE CLASSROOM? DO WE CREATE OPTIMUM CONDITIONS

FOR TEACHERS TO HAVE TIME TO DO THAT ACADEMIC JOB AS WELL AS
THEY CAN, OR DO WE ALLOW SUPPLEMENTARY ASSIGNMENTS TO SPREAD
THEIR TIME SO THIN THAT THE QUALITY OF ACADEMIC TEACHING SLIPS?
ARE THE ACADEMICS OF EDUCATION THE PRIORITY, OR ARE THEY
MERELY A DISGUISE FOR EXTRACURRICULARS AND ATHLETICS? IS
READIN', WRITIN', AND 'RITHMETIC REALLY THE PRIORITY, OR IS IT
CLUBS, CHEERING, AND SPORTS?

SHOULD AN EXPERIENCED TEACHER WITH A FIRST RATE REPUTATION
HAVE TO WORRY ABOUT LOSING HER JOB BECAUSE SHE CAN NOT, IN GOOD
CONSCIENCE, ACCEPT A HEAVY SUPPLEMENTAL ASSIGNMENT, LIKE YEARBOOK
PRODUCTION, AND KEEP UP WITH HER PAPER LOAD? (120 ESSAYS, TIMES
5 MINUTES EACH IS TEN HOURS SUPPLEMENTARY WORK ALREADY, AND THOSE
ARE THE SHORT, EASY PAPERS) DOES THIS BILL, AS IT NOW STANDS,
RECOGNIZE THAT SOME TEACHING ASSIGNMENTS HAVE THEIR OWN BUILT IN
SUPPLEMENTALS THAT LEAVE LITTLE TIME FOR PAID SUPPLEMENTARIES,
EVEN WHEN THE TEACHER MIGHT ENJOY THEM?

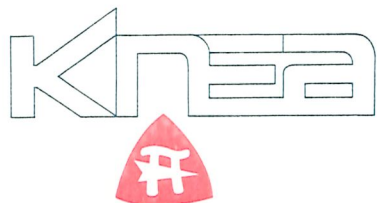
TO ME, HOUSE BILL 2118, AS IT NOW STANDS, PLACES, THE
SUPPLEMENTARY EXTRACURRICULAR GOALS IN EDUCATION ABOVE

PRIMARY ACADEMIC GOALS. SURELY, THAT IS NOT TO BE IT'S FINAL
PURPOSE. SURELY, QUALITY TEACHERS WILL NOT BE FORCED TO SPREAD
THEMSELVES TOO THIN OR LOSE THEIR JOBS. PLEASE, DO NOT HINGE
EMPLOYMENT ON SUPPLEMENTARY CONTRACTS. PLEASE, HINGE EMPLOYMENT
ON A JOB WELL DONE IN THE CLASSROOM.

RESPECTFULLY SUBMITTED,

Gwendolyn S. Sengpiel

Craig Grant Testimony Before The
House Education Committee
February 14, 1985



Thank you, Mr. Chairman. Members of the Committee, my name is Craig Grant and I represent Kansas-NEA. I appreciate this opportunity to speak in opposition to HB 2118. House Bill 2118 is very similar to SB 740 which was introduced last year by the Kansas Association of School Boards. That measure was defeated 36-4 on the Senate floor.

If one takes a close look at HB 2118, one can see that if passed, Boards and administrators could hold hostage the basic contract of a teacher subject to that teacher accepting a supplemental contract. Those contracts could include such duties as lunch room supervision, ticket taking, chaperoning a dance, supervising club activities, and, first of all, coaching teams. However, the bill is not very limiting and the definition of what constitutes supplemental duties is wide open.

Kansas-NEA believes that teachers are hired basically for those teaching duties outlined in the primary contract of employment. Those professional duties are the ones that are mentioned in the recent reports dealing with our schools. I re-read The Nation At Risk this week and found nothing in that document which encouraged emphasis on clubs and dances. In fact, the report recommended that "Administrative burdens on the teacher.....should be reduced to add time for teaching and learning." A quick review of the Carnegie Report, High School: An Agenda For Action, finds a recommendation that "Teachers should be exempt from monitoring halls, lunchroom, and recreation areas. School clerical staff

Page two

and parent and student volunteers should assume such non-instructional duties." HB 2118 would be a step away from such improvements. Discussion in this legislature time and time again has centered on the overemphasis of extra-curricular activities and the secondary importance put on the instructional activities in our schools. HB 2118 would do nothing but perpetuate that overemphasis.

Districts now have the ability to ask teachers to perform supplemental duties and pay extra for the extra time it takes. School Boards would have you believe that wholesale resignations have jeopardized these "all-important" activities. Just a few years ago, we loosened requirements for supplemental contracts in coaching (rule #10 of the High School Activities Association) which would allow members of the community to assist in the activities when no teacher could be found. Paraprofessional aides and parents can perform lunch room and crowd control duties. Districts have the flexibility to hire any number of people to assist in the peripheral activities of the school. If HB 2118 were passed, district administrators would not have to work hunting for others to fulfill the contract--they could just force the professional into this involuntary service. There are a number of legitimate reasons that a teacher would resign a supplemental contract--public pressure, administrative hassles, etc.--and still wish to continue their professional teaching duties. They should be allowed that right.

Kansas-NEA opposes HB 2118 as a measure which would once again send the public, including teachers and students, the wrong message as to our priorities. Teachers did not take a preparatory course in ticket taking or crowd control to be certified to teach. We hope you will allow

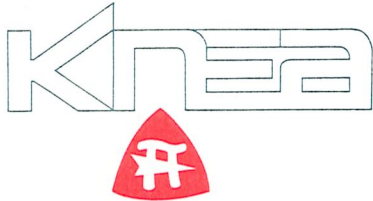
Craig Grant Testimony Before House Education Committee, HB 2118, 2/14/85

Page three

teachers to concentrate on their primary task--providing quality education for the students in our schools.

Kansas-NEA hopes that this committee will take the same action as the Senate did last year and defeat this bill.

Thank you, Mr. Chairman and Members of the Committee, for listening to the concerns of teachers.



Harvey Swager testimony before the
House Education Committee
February 14, 1985

Thank you, Mr. Chairman. My name is Harvey Swager. I currently am a mathematics teacher and football coach in Junction City. I am here today because the bill you are considering, HB 2118, is a direct result of a situation that happened to me in Hoxie, Kansas. I hope that my experience over the last two years will help shed some light and some wisdom on how the teachers and coaches throughout the state feel about this issue.

For those of you who are not acquainted with my case -- about two years ago I was approached and told that if I did not resign from my position as basketball coach, I would be fired. They wanted my answer in 24 hours.

I was advised not to resign, but I felt that I should not cause any trouble and so I decided to just give them what they asked for. I resigned my position as basketball coach.

In the next issue of the newspaper, I read that because of my resignation as basketball coach, I had forfeited my teaching position. I was shocked that a group of people would take something they had asked for and use it in stating that I had broken my teaching contract with them because I had resigned my basketball position. What was more shocking was the fact that four years of teaching -- with an unmarked record -- did not mean a thing.

I know some of you may think that this is an isolated case, but I'm telling you that it has happened time and time again. We have many good teachers who

have left teaching because they have been forced to resign a supplemental contract. And we have lost a lot of good coaches because they will not coach again because they are afraid it will cost them their jobs. They know that somewhere down the line, if their team is not successful, coaching might cost them their jobs. That is especially true if HB 2118 passes.

I really believe that we must look at the moral part of this issue. Are we hired to teach or coach? What's the most important part of our jobs? I think that all of us here, if we're really honest with ourselves, know that teaching is by far the most important part of our work.

If this bill passes, we are again going to see good teachers fired or forced to resign because of what happens on a field or a court without any regard for what those teachers do in the classroom.

At this time, I would like to present you with a question to think about and that is: What would be the education value of unifying the teaching and supplemental contracts? Let's look at it. You take a teacher who really does not want the supplemental job and then pay him maybe 50 cents an hour for it. In fact, you force him to take it. Now what kind of effort do you really think he will put into it? What kind of value do you think the kids are going to get out of this program?

Not only have you forced the teacher to take the extra job, you've taken time away that he could be spending preparing for his work in the classroom.

Now, just think about this person's overall attitude:

- 1) He's going to hate doing the extra work.
- 2) He's going to hate the people who made him take it.
- 3) He's going to hate to come to work.
- 4) He's going to hate the students he's working with.

So, he's going to move on to another teaching position or move out of teaching altogether.

I think you can see that this is not good for the teachers, or the students -- it's just convenient for the board.

School boards need someone who wants to take on the responsibility for the extra activities for them to be successful.

I'm sure that you've been hearing that schools have been having trouble filling extra duty jobs. I've got to ask you -- Why? It's not the law. It's other things, such as:

- 1) Due to past history, a lot of teachers will not take the extra duty jobs, such as coaching, because they feel that somewhere down the line it will cost them their teaching job.

- 2) Once you accept a supplemental duty, you cannot get out of it. That, again, would be especially true if this bill passes.

- 3) You don't get paid very much for doing it. I received about 50 cents an hour for being a basketball coach.

I think that school boards need to take more advantage of Rule 10 and maybe even change Rule 10 so that noncertified personnel could be head coaches.

In closing, I would just like to add that in the past year we have finally made the law clear to everyone. So instead of jumping in and changing the law, why not let us see if the present system can work? I think it will.

Thank you for listening to the concerns of teachers. I would be glad to answer any questions.

IN THE COURT OF APPEALS OF THE STATE OF KANSAS

HARVEY SWAGER,
Plaintiff-Appellant.

v.

BOARD OF EDUCATION,
UNIFIED SCHOOL DISTRICT NO. 412,
SHERIDAN COUNTY, KANSAS,
Defendant-Appellee.

SYLLABUS BY THE COURT

1.

K.S.A. 72-5412a removes supplemental contracts from all of Article 54, Chapter 72 of the Kansas Statutes. Thus, the due process provisions of that Article need not be employed when a teacher is subjected to termination or non-renewal of a supplemental contract.

2.

The provisions of K.S.A. 72-5412a are mandatory, and require that the duties there enumerated, as well as other similar and related activities, be performed pursuant to supplemental contracts. This mandatory language is a clear expression of a legislative intent to prohibit school districts from making supplemental duties, such as coaching, part of a teacher's primary contract. Thus, a teacher cannot be required to accept such duties as part of the primary contract of employment.

3.

Rules relating to the construction of contracts are stated and applied.

4.

A teacher can unilaterally terminate or non-renew his or her supplemental contract without affecting the primary contract.

5.

In an appeal by plaintiff from an adverse ruling in an action for declaratory judgment, the record is examined, and it is held, that (1) plaintiff's letter of March 30, 1983, was a voluntary notice of non-renewal of his supplemental contract to act as head basketball coach; (2) plaintiff was within his rights to non-renew this supplemental contract; (3) this non-renewal had no effect on plaintiff's primary contract of employment as a math teacher; (3) defendant's letters of April 8, 1983, and May 2, 1983, were notices of non-renewal of plaintiff's primary contract; (4) these notices failed to meet the requirements of K.S.A. 72-5438; (5) plaintiff was afforded no hearing on his non-renewal, as is also required by K.S.A. 72-5438; (6) plaintiff is entitled to reinstatement to his former position as a high school math teacher, with commensurate salary retroactive for the 1983-84 school year, all as more fully set forth in this opinion.

Appeal from Sheridan District Court; KEITH R. WILLOUGHBY,
judge. Opinion filed August 2, 1984. Reversed and remanded
with directions.

Diane L. Hull, of Topeka, for the plaintiff-appellant.

John R. Eland, of Hoxie, for the defendant-appellee.

MEYER, J.: Plaintiff-appellant Harvey Swager (plaintiff) brought this action against defendant-appellee Board of Education, U.S.D. No. 412, Sheridan County, Kansas (defendant), alleging that defendant had improperly non-renewed his contract of employment as a teacher. Plaintiff prayed for a declaratory judgment establishing his right to reinstatement. On motion for summary judgment, the district court ruled in favor of defendant. Plaintiff appeals.

Plaintiff has been employed as a teacher with U.S.D. No. 412 since the 1979-80 school year. During the 1982-83 school year, plaintiff taught high school math; additionally, plaintiff was head coach for basketball and an assistant coach for football. Plaintiff received additional remuneration for these additional duties.

Near the end of the 1982-83 school year, plaintiff was informed that he would not be retained as head basketball coach the following year. Plaintiff was told that if he did not resign that position, he would be removed from it. Accordingly, on or about March 30, 1983, plaintiff dispatched the following letter to defendant:

"Board of Education
U.S.D. #412
Hoxie, Ks.

I feel that the basketball program is finally headed in the right direction, however, I feel that it would be in the best interest of the school district for me to resign.

Therefore, I hereby resign from the duties of Head Basketball Coach at the end of the 1982-83 school year.

I am looking forward, however, to continuing my teaching profession.

Harvey D. Swager"

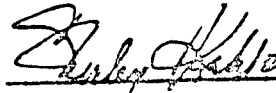
On April 8, 1983, defendant responded with the following letter:

" Dear Mr. Swager:

The Board of Education of Unified School District No. 412 has received your resignation and non-renewal of your present employment contract to take effect at the end of the 1982-83 school year.

As you know, your duties as head basketball coach are an integral and substantial part of your present employment contract. It is certainly understandable that you would not want to renew the present contract if you are unable or unwilling to perform a substantial part of the duties under the contract.

Accordingly, the Board has accepted your resignation and non-renewal of your present employment contract as of the 1983-94 school year.



President of the Board of
Education of Unified School
District No. 412 "

Plaintiff contested defendant's interpretation of his resignation. By letters dated April 26, 1983, plaintiff informed defendant of his discontent and formally requested a hearing on his non-renewal, pursuant to K.S.A. 72-5438.

By letter dated May 2, 1983, defendant responded as follows:

Dear Mr. Swager:

The Board of Education of U.S.D. 412 would like to clarify some of the issues raised in your letter of April 26, 1983 as follows:

1. In your letter of April 26, 1983, you state that you have previously received a notice of nonrenewal from the Board of Education, U.S.D. 412. This is inco. The letter of April 8, 1983, written to you by the Board was merely an acceptance of your resignation and an acknowledgement of your nonrenewal of your teaching contract for the coming school year.

2. In a prior letter from you, addressed to the Board, and dated March 30, 1983, you stated to the Board as follows:

"I feel that the basketball program is finally headed in the right direction, however, I feel that it would be in the best interest of the school district for me to resign."

3. This paragraph was interpreted by the Board as a resignation of your contract.

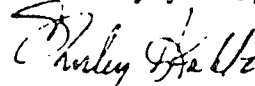
4. That same letter goes on to state as follows:

"Therefore, I hereby resign the duties of head basketball coach at the end of the 1982-83 school year. I am looking forward, however, to continuing my teaching profession."

5. This paragraph is confusing. This last paragraph may or may not be interpreted as a qualification of the general resignation contained in the first paragraph of your letter. At the very least, it is to be interpreted as a rejection of your duties as head basketball coach for the 1983-84 school year. Those duties are an integral and substantial part of your continuing contract with this school district. Your letter must be considered to constitute a rejection of a substantial part of your continuing contract for the next school year and therefore a nonrenewal, on your part, of that contract.

Accordingly, the Board concluded that there was no necessity for the Board to nonrenew your contract when you had already nonrenewed the contract yourself both by general resignation and by a rejection of a substantial and integral part of the contract.

Sincerely yours,



President of the Board of Education
of U.S.D. 412

Plaintiff thereafter instituted this suit for declaratory judgment. Both parties moved for summary judgment. The court granted judgment for defendant, finding generally that plaintiff was employed pursuant to a single primary contract, which he had unilaterally sought to divide into a primary and a supplemental contract. The court held that this attempted separation terminated the entire contract, by

mutual assent of the parties. The court concluded that by his rejection of a substantial and integral part of his contract, plaintiff had in effect non-renewed his own contract, and therefore the due process provisions of K.S.A. 72-5438 did not apply. Plaintiff appeals, challenging the trial court's conclusions.

K.S.A. 72-5437 provides that in order for a school board to terminate or non-renew a teacher's contract of employment written notice of such termination or non-renewal must be given to the teacher in a timely fashion. K.S.A. 72-5438 dictates the form and contents of the written notice, as well as the procedures for selecting a hearing committee, should the teacher exercise his prerogative to contest his termination or non-renewal. K.S.A. 72-5439 declares the minimum standards of procedural due process which must be observed at the hearing. See generally, Coats v. U.S.D. No. 353, 233 Kan. 394, 397, 662 P.2d 1279 (1983); and K.S.A. 72-5411, since amended.

Plaintiff was not afforded notice or a hearing pursuant to the above statute. Being a tenured teacher, plaintiff would be entitled to such due process upon his involuntary non-renewal. See K.S.A. 72-5445. However, the trial court ruled that plaintiff had voluntarily non-renewed his own contract. In such a situation, the teacher would clearly have no due process rights.

The trial court concluded that all of plaintiff's various teaching and coaching duties were parts of a single, indivisible primary contract of employment. Plaintiff alleges that only his teaching duties were primary, and that his coaching duties were supplemental contracts, as those contracts are defined by K.S.A. 72-5413(o):

"(o) 'Supplemental contracts' means contracts for employment duties other than those services covered in the principal or primary contract of employment of the professional employee, and shall include but not be limited to such services as coaching, supervising, directing and assisting extracurricular activities, chaperoning, ticket taking, lunchroom supervision, and other similar and related activities." (Emphasis added.)

K.S.A. 72-5412a provides:

"The board of education of any school district may enter into a supplemental contract of employment with any employee of the district. As used in this section 'supplemental contract' means a contract for services other than those services covered in the principal or primary contract of employment of such employee, and shall include but not be limited to such services as coaching, supervising, directing and assisting extra curricular activities, chaperoning, ticket taking, lunch room supervision and other similar and related activities. The provisions of article 54 of chapter 72 of Kansas Statutes Annotated which relate to the continuation of teacher contracts and to the due process procedure upon termination or nonrenewal of a teacher's contract do not apply to any supplemental contract of employment entered into under this section."

K.S.A. 72-5412a removes supplemental contracts from all of Article 54, Chapter 72 of the Kansas Statutes. NEA-Wichita v. U.S.D. No. 259, 225 Kan. 395, 402, 592 P.2d 80 (1979). Thus, the due process provisions related above need not be employed when a teacher is subjected to termination or non-renewal of a supplemental contract.

The issue before us is whether plaintiff's contract of employment for the 1982-83 school year was, as plaintiff contends, in reality several contracts: a primary contract to teach high school math and supplemental contracts to act as head coach for basketball and assistant coach for football; or whether, as defendant argues, plaintiff entered into a contract to fill a single position, a position requiring the performance of multiple duties.

Plaintiff argues that K.S.A. 72-5412a is controlling on this issue. His premise is that the language of K.S.A. 72-5412a is mandatory--that is, that coaching duties must always be performed pursuant to supplemental contracts, and that a teacher cannot be required to accept such duties as part of his primary contract. From this premise flows the proposition that plaintiff in no manner elected to voluntarily non-renew his primary contract as a math teacher when he submitted his resignation from the position of head basketball coach.

Defendant argues precisely the contrary--that the language of K.S.A. 72-5412a is permissive: that it allows the board of education to enter into supplemental contracts for certain services by teachers, but does not require that such services be pursuant to supplemental contracts. Stated another way, K.S.A. 72-5412a does not prohibit the board of education from including coaching duties as part of a teacher's primary contract.

Plaintiff's employment contract for the 1982-83 school year is reproduced below.

TEACHER'S CONTRACT
Unified School District No. 412
 North, Kansas 67748

This contract made and entered into this 13th day of May, 1982, by and between the Board of Education of Unified School District No. 412, Sheridan County, State of Kansas, hereinafter called "Board" and Harvey Swager, hereinafter called "Teacher".

The parties hereto agree that Teacher shall be employed by Board as an employee of said Unified School District No. 412, Sheridan County, Kansas, for the school year 1982 1983 as defined and scheduled by Board at the salary of \$ 16,540.00 for said year, said salary being derived as follows:

| | | | |
|---|-----|--------------------|------------------|
| STEP <u>SMS</u> Regular Salary Schedule | | <u>\$14,200.00</u> | RECURRING |
| Tentative Major Assignments Additional Duties as Described: | | | |
| <u>High School Math</u> | | | |
| <u>Head High School BB</u> | 11% | <u>1,430.00</u> | |
| <u>Asst High School FB</u> | 7% | <u>910.00</u> | |
| <hr/> | | | |

Fringe Benefit (\$865)

Said salary shall be payable to twelve (12) equal installments as directed by the Board. Provided, the last payment under this contract to be made only after said teacher shall have made all required reports, and accounted for all school property charged to Teacher during the term of teacher's incumbency.

This contract is subject to the following terms and conditions:

1. The service to be performed by the Teacher shall be determined and assigned by the Superintendent of Schools, subject to the policies, rules, and regulations of the Board. The Board reserves the right to assign the grade and room in which said Teacher shall teach and to transfer to any educational project or program of the school district for which Teacher is qualified.
2. This contract is contingent upon Teacher being and remaining certified during the term of employment with respect to the position for which Teacher is employed as provided by law; and in event Teacher shall be unable to furnish to and maintain with Board an appropriate Kansas Teachers Certificate to be in full force and effect during the term of employment, this contract shall be null and void or terminated and cancelled.
3. The Board reserves the right to terminate this Contract for violation of any of its terms, or for cause as provided by law.
4. In the event the employment of Teacher should be terminated for any reason prior to the expiration of the school year, the salary as hereinafter specified shall be adjusted and paid on the basis of that amount, which when added to the compensation theretofore paid, shall bear the same relationship to the total salary above specified as the number of days of actual duty prior to the effective date of termination shall bear to the number of duty days of school year as defined and scheduled by the Board.
5. In the event Teacher is absent from duty, except as hereinafter specified, deduction shall be made from the salary for each day of absence as provided by the rules and regulations of Board. Deductions shall not be made in the event such absence is covered by sick leave, or the receipt of other authorized absence in accordance with and subject to rules and regulations of the Board.
6. This Contract is subject to the terms and provisions of the Kansas Cash Basis law, and the Kansas Budget Act, and amendments thereof or supplements thereto respectively.
7. This is subject to the negotiated master contract between the USD #412 Board of Education and Sheridan County Education Association.

WITNESS OUR HANDS on the day and year first above written.

Harvey D. Swager Debbie Roubertal
 Teacher Clerk, Board of Education
Shirley Galt Shirley Galt
 President, Board of Education President, Board of Education

We are inclined to accept plaintiff's argument. Despite the fact that plaintiff executed but a single instrument, we feel that the provisions of K.S.A. 72-5412a require that his primary contract of employment was as a math teacher and his coaching duties were incident to supplemental contracts. The statute uses the mandatory language that "'supplemental contract' means a contract for services . . . and shall include . . . such services as coaching" In our opinion, this language is itself a clear expression of a legislative intent to prohibit school districts from making supplemental duties, such as coaching, part of a teacher's primary contract. We would also note with interest that a proposed amendment to K.S.A. 72-5412a was introduced during the 1984 session of the Kansas Senate. That proposal, denominated Senate Bill No. 740, would have changed the above noted mandatory language to a more permissive statement, to wit:

"Those services which may be performed under supplemental contracts of employment include, but not by way of limitation, such services as coaching, supervising, directing and assisting extracurricular activities, chaperoning, ticket taking, lunch room supervision and other similar and related activities."

S.B. 740 would have also added the following subsection to K.S.A. 72-5412a:

"(b) The principal or primary contract of employment of any employee may be terminated or nonrenewed by a board on the basis of refusal by an employee to enter into a supplemental contract of employment."

On March 6, 1984, S.B. 740 came on for a roll call vote before the Senate as a Committee of the Whole. The bill was defeated, 36-4, which to us is a reiteration of the above-

stated legislative intent. Journal of the Senate, Session of 1984, p. 1096.

Thus, we hold that plaintiff's single written contract memorialized several contracts: a primary contract to act as a teacher of high school math, and supplemental contracts to act as head basketball coach and assistant football coach. Just as the school district in NEA-Wichita v. U.S.D. No. 259, 225 Kan. 395, could not characterize primary contracts as supplemental ones, defendant herein cannot transform supplemental contracts into primary ones by combining the contracts in a single written instrument.

Moreover, we reach the same result as above by applying the traditional rules of contract construction.

Whether the instrument creates a single, indivisible, primary contract which consists of several duties, or a primary contract as a math teacher and supplemental contracts for coaching duties, is a question of contract construction.

The trial court concluded that the contract was singular and indivisible. This case comes to us on appeal from summary judgment. Neither party contends that the case was not ripe for summary judgment. Our own review of the record reveals no dispute as to the material facts. This being so, we are not bound by the trial court's conclusions of law, but are free to reach our own conclusions based on the factual record before us. Thus, we approach de novo the question of contract construction posed by this case.

"A cardinal rule in the interpretation of contracts is to ascertain the intention of the parties and to give effect to such intention. Mobile Acres, Inc. v. Kurata, 211 Kan. 833, Syl. ¶ 2, 508 P.2d 889 (1973); Pottratz v. Firkins, 4 Kan. App. 2d 469, 471, 609 P.2d 185 (1980)."

Johnson v. Johnson, 7 Kan. App. 2d 538, 542, 645 P.2d 911, rev. denied 231 Kan. 800 (1982).

More specific to this case is the following holding from Blakesley v. Johnson, 227 Kan. 495, Syl. ¶ 1, 608 P.2d 908 (1980):

"Whether or not a contract is entire or divisible is a question of construction to be determined by the court according to the intention of the contracting parties as ascertained from the contract itself and upon a consideration of all the circumstances surrounding the making of it."

As we view it, the instrument itself is somewhat ambiguous-- it is reasonably susceptible to either of the constructions advanced. We must therefore look beyond the written contract, into the circumstances of this case.

Looking to the record on appeal, we find affidavits from plaintiff and other teacher-coaches which show that defendant has from time to time acted unilaterally and without due process to remove coaches from their positions. In so acting, defendant has demonstrated that it believes coaching duties are beyond Article 54 of Chapter 72 of the Kansas Statutes-- i.e., that coaching duties are performed incident to separate supplemental contracts. Defendant's instant argument, that coaching duties are an integral part of plaintiff's primary contract, is totally incongruous with its prior course of conduct. We reject that argument, and hold that by its actions defendant has clearly manifested its intent to treat coaching assignments as supplemental contracts. Thus, we conclude that plaintiff's duties as head basketball coach were not part of his primary contract of employment, but were incidental to a supplemental contract.

The fact that there is but one written contract of employment between plaintiff and defendant does not dissuade us from this conclusion. As we have described above, we construe this one written instrument as a memorialization of several separate and distinct contracts. We have found no rule in the law of contracts which would be offended by such a construction. And this construction is reasonable in these circumstances. The instrument, though singular in form, lists each duty separately, as well as the corresponding amount of salary to be derived from each. Plaintiff's duties as a high school math teacher are labeled "tentative major assignment," while his coaching assignments are described as "additional duties." Semantically speaking, these labels are not far removed from "primary contract" and "supplemental contracts."

Applying our conclusion to the facts in the case at bar, we first reject defendant's argument that plaintiff's letter of March 30, 1983, was a general resignation from all his duties. The apparent statement of general resignation contained in the first paragraph is more than adequately qualified by the second paragraph, where plaintiff plainly and unambiguously expresses his intention to resign only from his duties as head basketball coach.

Having concluded that plaintiff's assignment as head basketball coach was incidental to a supplemental contract, and that plaintiff's resignation was a qualified resignation from only that assignment, only one question remains: can the teacher unilaterally terminate or non-renew a supplemental contract? We hold that the teacher can. Clearly, the school board can unilaterally terminate or non-renew a supplemental contract. It would appear to us inconsistent, not to mention unfair, to deny the teacher the right to reject that which the school district has the right to withhold.

Defendant cites Riley County Education Ass'n v. U.S.D. No. 378, 225 Kan. 385, 592 P.2d 87 (1979) for the proposition that a school district may condition a teacher's employment under a primary contract upon the teacher's acceptance of a supplemental contract. The facts in Riley County Education Ass'n differ significantly from those in the case at bar, and the rule from that case should not be extended to this. The following brief review will illustrate this point.

Negotiations between the Riley County Education Association (Ass'n) and the Board of Education of U.S.D. No. 378 (Board) toward teachers' contracts for the 1977-78 school year had broken down. Accordingly, the Board issued unilateral contracts to the teachers. Some of these unilateral contracts were in the form of "packages": they consisted of both primary and supplemental contracts. The Board required the teacher to accept or reject the whole "package"; that is, acceptance of the primary contract was conditioned upon acceptance of the supplemental contract. The Supreme Court held that the Board could so condition the acceptance of its unilateral contracts under those circumstances. The court noted that if a teacher rejected his "package" he still had the option to proceed under the Continuing Contract Law, and thus, at the very least, he "would be teaching under the same terms as the preceding year with the exception that no supplemental contract would continue under the Continuing Contract Law." 225 Kan. at 392.

By way of contrast, plaintiff in the case at bar was not issued a unilateral contract by defendant, he was given a unilateral notice of non-renewal, and a defective one at that. Defendant herein has not respected plaintiff's right to a due process hearing on his non-renewal, nor his rights under the Continuing Contract Law.

In conclusion, we hold that plaintiff's letter of March 30, 1983, was a voluntary notice of non-renewal of his supplemental contract to act as head basketball coach; that plaintiff was within his rights to non-renew his supplemental contract; and this non-renewal had no effect on plaintiff's primary contract of employment as a math teacher. From this conclusion, it follows that defendant's letters of April 8, 1983, and May 2, 1983, were notices of non-renewal of plaintiff's primary contract. As such, they failed to meet the requirements of K.S.A. 72-5438. Moreover, plaintiff was afforded no hearing on his non-renewal, as is also required by K.S.A. 72-5438. Under these circumstances we have no hesitancy in declaring that plaintiff is entitled to reinstatement to his former position as a high school math teacher, with commensurate salary retroactive for the 1983-84 school year.

The judgment of the district court is reversed and this case is remanded to the district court with directions to enter in favor of plaintiff a declaratory judgment in accordance with this opinion.

Reversed and remanded with directions.



TESTIMONY ON H.B. 2147

by

Bill Curtis, Assistant Executive Director
Kansas Association of School Boards

February 14, 1985
House Education Committee

Mr. Chairman and members of the committee, we appreciate the opportunity to testify on behalf of the 300 member boards of the Kansas Association of School Boards. H.B. 2147 was introduced by this committee at our request. This bill quite simply permits school boards to deposit investment income into the general fund in any year when the state imposes an allotment system.

As some of you may recall, several years ago an allotment system was imposed by the state due to serious revenue shortfalls. School districts suffered a loss in school district equalization aid from the state. Current law permits investment income to be deposited only in specified funds. Examples of those specific funds are special education, vocational education, adult education, bilingual education, capital outlay, etc. While we do not believe, as a general rule, that it is sound fiscal practice to depend upon interest income to fund school district general fund budgets, an allotment system creates extraordinary circumstances. As a short term solution we believe this practice has merit. By using the authority granted under H.B. 2147, districts could avoid drawing down the carryover balance and future property tax increases.

We would appreciate your favorable consideration of this measure. H.B. 2147 would permit districts to continue sound fiscal planning in an emergency situation. Thank you for the opportunity to present our views.

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|-----------------------------|
| 1 | 101 | 124,000 | 340,000 OUTGOING TRANSFERS |
| 2 | 101 | 1,877,996 | 2,098,316 UNENCUMBERED CASH |
| 3 | 101 | 231,826 | 230,000 INTEREST IDLE FUNDS |
| 4 | | | |
| 5 | 102 | 113,000 | 245,491 OUTGOING TRANSFERS |
| 6 | 102 | 510,567 | 494,106 UNENCUMBERED CASH |
| 7 | 102 | 48,646 | 100,000 INTEREST IDLE FUNDS |
| 8 | | | |
| 9 | 103 | 131,979 | 109,844 OUTGOING TRANSFERS |
| 10 | 103 | 464,989 | 582,892 UNENCUMBERED CASH |
| 11 | 103 | 88,579 | 9,261 INTEREST IDLE FUNDS |
| 12 | | | |
| 13 | 104 | 50,000 | 100,000 OUTGOING TRANSFERS |
| 14 | 104 | 503,920 | 617,358 UNENCUMBERED CASH |
| 15 | 104 | 54,507 | 52,739 INTEREST IDLE FUNDS |
| 16 | | | |
| 17 | 200 | 10,000 | 118,976 OUTGOING TRANSFERS |
| 18 | 200 | 606,793 | 591,735 UNENCUMBERED CASH |
| 19 | 200 | 76,521 | 46,148 INTEREST IDLE FUNDS |
| 20 | | | |
| 21 | 202 | 1,146,130 | 799,373 OUTGOING TRANSFERS |
| 22 | 202 | 1,713,347 | 1,956,015 UNENCUMBERED CASH |
| 23 | 202 | 193,619 | 220,000 INTEREST IDLE FUNDS |
| 24 | | | |
| 25 | 203 | 224,278 | 291,167 OUTGOING TRANSFERS |
| 26 | 203 | 238,239 | 350,922 UNENCUMBERED CASH |
| 27 | 203 | 24,813 | 31,929 INTEREST IDLE FUNDS |
| 28 | | | |
| 29 | 204 | 534,459 | 601,935 OUTGOING TRANSFERS |
| 30 | 204 | 535,489 | 773,252 UNENCUMBERED CASH |
| 31 | 204 | 95,890 | 73,626 INTEREST IDLE FUNDS |
| 32 | | | |
| 33 | 205 | 102,000 | 128,000 OUTGOING TRANSFERS |
| 34 | 205 | 570,061 | 677,925 UNENCUMBERED CASH |
| 35 | 205 | 66,544 | 50,000 INTEREST IDLE FUNDS |
| 36 | | | |
| 37 | 205 | | 48,276 OUTGOING TRANSFERS |
| 38 | 206 | 503,422 | 670,143 UNENCUMBERED CASH |
| 39 | 206 | 61,748 | 25,133 INTEREST IDLE FUNDS |
| 40 | | | |
| 41 | 207 | 148,161 | 217,500 OUTGOING TRANSFERS |
| 42 | 207 | 1,933,842 | 3,443,516 UNENCUMBERED CASH |
| 43 | 207 | 6,807 | INTEREST IDLE FUNDS |
| 44 | | | |
| 45 | 208 | 123,000 | 171,263 OUTGOING TRANSFERS |
| 46 | 208 | 854,204 | 897,186 UNENCUMBERED CASH |
| 47 | 208 | 96,105 | INTEREST IDLE FUNDS |
| 48 | | | |
| 49 | 209 | 22,825 | 24,000 OUTGOING TRANSFERS |
| 50 | 209 | 584,757 | 551,731 UNENCUMBERED CASH |
| 51 | 209 | 40,984 | 20,966 INTEREST IDLE FUNDS |
| 52 | | | |
| 53 | 210 | 260,878 | 259,948 OUTGOING TRANSFERS |
| 54 | 210 | 5,114,218 | 3,773,997 UNENCUMBERED CASH |
| 55 | 210 | 401,273 | INTEREST IDLE FUNDS |
| 56 | | | |
| 57 | 211 | 323,000 | 233,000 OUTGOING TRANSFERS |
| | 211 | 1,297,806 | 1,450,253 UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 211 | 173,695 | 113,047 | INTEREST IDLE FUNDS |
| 212 | 81,742 | 37,718 | OUTGOING TRANSFERS |
| 212 | 445,970 | 424,802 | UNENCUMBERED CASH |
| 212 | 44,871 | 29,252 | INTEREST IDLE FUNDS |
| 213 | 3,000 | 45,064 | OUTGOING TRANSFERS |
| 213 | 370,977 | 398,802 | UNENCUMBERED CASH |
| 213 | 40,381 | 30,317 | INTEREST IDLE FUNDS |
| 214 | 155,000 | 60,000 | OUTGOING TRANSFERS |
| 214 | 4,056,674 | 4,185,614 | UNENCUMBERED CASH |
| 214 | 436,675 | 155,194 | INTEREST IDLE FUNDS |
| 215 | 90,633 | 92,388 | OUTGOING TRANSFERS |
| 215 | 1,252,391 | 1,351,496 | UNENCUMBERED CASH |
| 215 | 142,073 | 80,055 | INTEREST IDLE FUNDS |
| 216 | 18,690 | 30,000 | OUTGOING TRANSFERS |
| 216 | 1,341,124 | 1,003,395 | UNENCUMBERED CASH |
| 216 | 141,023 | 69,471 | INTEREST IDLE FUNDS |
| 217 | 55,000 | 65,000 | OUTGOING TRANSFERS |
| 217 | 498,940 | 577,817 | UNENCUMBERED CASH |
| 217 | 58,542 | 42,158 | INTEREST IDLE FUNDS |
| 218 | 63,600 | 130,500 | OUTGOING TRANSFERS |
| 218 | 649,994 | 629,000 | UNENCUMBERED CASH |
| 218 | 72,832 | 73,500 | INTEREST IDLE FUNDS |
| 219 | 39,400 | 43,000 | OUTGOING TRANSFERS |
| 219 | 378,015 | 421,912 | UNENCUMBERED CASH |
| 219 | 49,997 | 41,000 | INTEREST IDLE FUNDS |
| 220 | 61,000 | 45,500 | OUTGOING TRANSFERS |
| 220 | 671,807 | 464,827 | UNENCUMBERED CASH |
| 220 | 101,493 | 81,072 | INTEREST IDLE FUNDS |
| 221 | 44,000 | 56,000 | OUTGOING TRANSFERS |
| 221 | 777,738 | 833,122 | UNENCUMBERED CASH |
| 221 | 65,331 | 10,333 | INTEREST IDLE FUNDS |
| 222 | 173,112 | 80,588 | OUTGOING TRANSFERS |
| 222 | 499,025 | 578,509 | UNENCUMBERED CASH |
| 222 | 61,247 | 52,500 | INTEREST IDLE FUNDS |
| 223 | 269,429 | 276,779 | OUTGOING TRANSFERS |
| 223 | 231,842 | 295,582 | UNENCUMBERED CASH |
| 223 | 51,051 | 47,114 | INTEREST IDLE FUNDS |
| 224 | 121,500 | 121,709 | OUTGOING TRANSFERS |
| 224 | 650,478 | 799,014 | UNENCUMBERED CASH |
| 224 | 81,968 | 60,278 | INTEREST IDLE FUNDS |
| 225 | 48,000 | 62,073 | OUTGOING TRANSFERS |
| 225 | 385,301 | 371,328 | UNENCUMBERED CASH |
| 225 | 22,208 | 6,500 | INTEREST IDLE FUNDS |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|------------------------------|
| 1 | 226 | 141,470 | 83,500 OUTGOING TRANSFERS |
| 2 | 226 | 731,196 | 902,540 UNENCUMBERED CASH |
| 3 | 226 | 109,492 | 73,000 INTEREST IDLE FUNDS |
| 4 | | | |
| 5 | 227 | 68,000 | 136,066 OUTGOING TRANSFERS |
| 6 | 227 | 352,362 | 325,250 UNENCUMBERED CASH |
| 7 | 227 | 31,376 | INTEREST IDLE FUNDS |
| 8 | | | |
| 9 | 228 | 123,000 | 76,917 OUTGOING TRANSFERS |
| 10 | 228 | 349,258 | 493,751 UNENCUMBERED CASH |
| 11 | 228 | 49,257 | 32,000 INTEREST IDLE FUNDS |
| 12 | | | |
| 13 | 229 | 825,000 | 1,022,000 OUTGOING TRANSFERS |
| 14 | 229 | 2,281,952 | 2,972,549 UNENCUMBERED CASH |
| 15 | 229 | 313,573 | 350,000 INTEREST IDLE FUNDS |
| 16 | | | |
| 17 | 230 | 396,216 | 562,000 OUTGOING TRANSFERS |
| 18 | 230 | 508,599 | 682,003 UNENCUMBERED CASH |
| 19 | 230 | 62,000 | 35,500 INTEREST IDLE FUNDS |
| 20 | | | |
| 21 | 231 | 418,923 | 75,366 OUTGOING TRANSFERS |
| 22 | 231 | 590,951 | 882,643 UNENCUMBERED CASH |
| 23 | 231 | 88,616 | 27,500 INTEREST IDLE FUNDS |
| 24 | | | |
| 25 | 232 | 530,000 | 607,635 OUTGOING TRANSFERS |
| 26 | 232 | 944,770 | 1,053,397 UNENCUMBERED CASH |
| 27 | 232 | 122,958 | 53,489 INTEREST IDLE FUNDS |
| 28 | | | |
| 29 | 233 | 2,638,000 | 3,273,000 OUTGOING TRANSFERS |
| 30 | 233 | 5,323,611 | 6,003,069 UNENCUMBERED CASH |
| 31 | 233 | 829,386 | 900,000 INTEREST IDLE FUNDS |
| 32 | | | |
| 33 | 234 | 363,907 | 463,667 OUTGOING TRANSFERS |
| 34 | 234 | 1,169,647 | 1,087,195 UNENCUMBERED CASH |
| 35 | 234 | 189,808 | 220,780 INTEREST IDLE FUNDS |
| 36 | | | |
| 37 | 235 | 181,500 | 180,589 OUTGOING TRANSFERS |
| 38 | 235 | 481,829 | 729,125 UNENCUMBERED CASH |
| 39 | 235 | 68,526 | 65,000 INTEREST IDLE FUNDS |
| 40 | | | |
| 41 | 236 | | OUTGOING TRANSFERS |
| 42 | 236 | | UNENCUMBERED CASH |
| 43 | 236 | | INTEREST IDLE FUNDS |
| 44 | | | |
| 45 | 237 | 104,121 | 95,155 OUTGOING TRANSFERS |
| 46 | 237 | 254,737 | 805,719 UNENCUMBERED CASH |
| 47 | 237 | 46,667 | 50,000 INTEREST IDLE FUNDS |
| 48 | | | |
| 49 | 238 | 52,209 | 59,470 OUTGOING TRANSFERS |
| 50 | 238 | 163,560 | 194,534 UNENCUMBERED CASH |
| 51 | 238 | 19,062 | 23,000 INTEREST IDLE FUNDS |
| 52 | | | |
| 53 | 239 | 100,000 | 107,571 OUTGOING TRANSFERS |
| 54 | 239 | 877,668 | 1,020,796 UNENCUMBERED CASH |
| 55 | 239 | 101,962 | 70,435 INTEREST IDLE FUNDS |
| 56 | | | |
| 57 | 240 | 122,319 | 109,000 OUTGOING TRANSFERS |
| | 240 | 242,558 | 372,787 UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 240 | 39,562 | 34,999 | INTEREST IDLE FUNDS |
| 241 | 44,508 | 39,508 | OUTGOING TRANSFERS |
| 241 | 418,020 | 371,997 | UNENCUMBERED CASH |
| 241 | 41,077 | 52,988 | INTEREST IDLE FUNDS |
| 242 | 26,000 | 37,206 | OUTGOING TRANSFERS |
| 242 | 214,664 | 144,504 | UNENCUMBERED CASH |
| 242 | 16,533 | 20,181 | INTEREST IDLE FUNDS |
| 243 | 203,699 | 162,623 | OUTGOING TRANSFERS |
| 243 | 423,347 | 530,610 | UNENCUMBERED CASH |
| 243 | 50,586 | 13,000 | INTEREST IDLE FUNDS |
| 244 | 330,795 | | OUTGOING TRANSFERS |
| 244 | 1,087,374 | 1,170,336 | UNENCUMBERED CASH |
| 244 | 209,175 | 114,383 | INTEREST IDLE FUNDS |
| 245 | 92,000 | 54,300 | OUTGOING TRANSFERS |
| 245 | 254,915 | 305,678 | UNENCUMBERED CASH |
| 245 | 37,406 | 25,000 | INTEREST IDLE FUNDS |
| 246 | 167,136 | 142,000 | OUTGOING TRANSFERS |
| 246 | 285,964 | 438,713 | UNENCUMBERED CASH |
| 246 | 39,389 | 40,000 | INTEREST IDLE FUNDS |
| 247 | 260,000 | 366,000 | OUTGOING TRANSFERS |
| 247 | 808,738 | 803,397 | UNENCUMBERED CASH |
| 247 | 85,952 | 73,329 | INTEREST IDLE FUNDS |
| 248 | 355,900 | 424,205 | OUTGOING TRANSFERS |
| 248 | 975,903 | 963,657 | UNENCUMBERED CASH |
| 248 | 88,424 | 111,000 | INTEREST IDLE FUNDS |
| 249 | 72,000 | 79,500 | OUTGOING TRANSFERS |
| 249 | 481,136 | 477,838 | UNENCUMBERED CASH |
| 249 | 54,383 | 43,000 | INTEREST IDLE FUNDS |
| 250 | 297,500 | 236,611 | OUTGOING TRANSFERS |
| 250 | 1,351,132 | 1,509,433 | UNENCUMBERED CASH |
| 250 | 230,583 | 193,494 | INTEREST IDLE FUNDS |
| 251 | 97,937 | 57,000 | OUTGOING TRANSFERS |
| 251 | 433,478 | 535,958 | UNENCUMBERED CASH |
| 251 | 53,463 | 12,022 | INTEREST IDLE FUNDS |
| 252 | 110,000 | 114,000 | OUTGOING TRANSFERS |
| 252 | 826,068 | 893,279 | UNENCUMBERED CASH |
| 252 | 107,380 | 31,920 | INTEREST IDLE FUNDS |
| 253 | 688,085 | 716,575 | OUTGOING TRANSFERS |
| 253 | 2,883,756 | 2,621,599 | UNENCUMBERED CASH |
| 253 | 451,596 | 400,000 | INTEREST IDLE FUNDS |
| 254 | 222,000 | 136,822 | OUTGOING TRANSFERS |
| 254 | 1,151,598 | 1,204,143 | UNENCUMBERED CASH |
| 254 | 154,111 | 55,000 | INTEREST IDLE FUNDS |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 255 | 103,680 | 111,650 | OUTGOING TRANSFERS |
| 255 | 281,688 | 342,112 | UNENCUMBERED CASH |
| 255 | 49,686 | 65,000 | INTEREST IDLE FUNDS |
| 256 | 159,398 | 101,000 | OUTGOING TRANSFERS |
| 256 | 326,368 | 520,605 | UNENCUMBERED CASH |
| 256 | 51,609 | 54,604 | INTEREST IDLE FUNDS |
| 257 | 259,988 | 261,000 | OUTGOING TRANSFERS |
| 257 | 1,230,954 | 1,278,980 | UNENCUMBERED CASH |
| 257 | 146,102 | 150,000 | INTEREST IDLE FUNDS |
| 258 | 84,115 | 158,251 | OUTGOING TRANSFERS |
| 258 | 388,872 | 448,103 | UNENCUMBERED CASH |
| 258 | 43,998 | 36,009 | INTEREST IDLE FUNDS |
| 259 | 9,657,700 | 10,195,700 | OUTGOING TRANSFERS |
| 259 | 29,661,392 | 27,813,093 | UNENCUMBERED CASH |
| 259 | 4,640,713 | 1,817,071 | INTEREST IDLE FUNDS |
| 260 | 1,107,444 | 1,227,000 | OUTGOING TRANSFERS |
| 260 | 3,241,507 | 3,240,399 | UNENCUMBERED CASH |
| 260 | 456,829 | 424,000 | INTEREST IDLE FUNDS |
| 261 | 583,000 | 610,000 | OUTGOING TRANSFERS |
| 261 | 1,176,862 | 1,070,543 | UNENCUMBERED CASH |
| 261 | 141,545 | 123,381 | INTEREST IDLE FUNDS |
| 262 | 306,000 | 305,000 | OUTGOING TRANSFERS |
| 262 | 1,681,961 | 1,908,979 | UNENCUMBERED CASH |
| 262 | 178,669 | 155,000 | INTEREST IDLE FUNDS |
| 263 | 200,000 | | OUTGOING TRANSFERS |
| 263 | 3,362,769 | 3,637,627 | UNENCUMBERED CASH |
| 263 | 342,127 | 249,997 | INTEREST IDLE FUNDS |
| 264 | 187,200 | 244,000 | OUTGOING TRANSFERS |
| 264 | 299,731 | 279,539 | UNENCUMBERED CASH |
| 264 | 70,966 | 76,882 | INTEREST IDLE FUNDS |
| 265 | | 40,000 | OUTGOING TRANSFERS |
| 265 | 2,097,826 | 1,979,533 | UNENCUMBERED CASH |
| 265 | 268,855 | 248,000 | INTEREST IDLE FUNDS |
| 266 | 217,979 | 293,000 | OUTGOING TRANSFERS |
| 266 | 836,031 | 808,126 | UNENCUMBERED CASH |
| 266 | 60,000 | 50,000 | INTEREST IDLE FUNDS |
| 267 | 150,000 | 240,000 | OUTGOING TRANSFERS |
| 267 | 1,372,613 | 1,688,777 | UNENCUMBERED CASH |
| 267 | 158,224 | 55,200 | INTEREST IDLE FUNDS |
| 268 | 132,864 | 116,000 | OUTGOING TRANSFERS |
| 268 | 255,192 | 429,976 | UNENCUMBERED CASH |
| 268 | 40,751 | 46,000 | INTEREST IDLE FUNDS |
| 269 | 54,000 | 115,000 | OUTGOING TRANSFERS |
| 269 | 550,069 | 580,423 | UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 269 | 56,458 | 52,500 | INTEREST IDLE FUNDS |
| 270 | 170,000 | 165,571 | OUTGOING TRANSFERS |
| 270 | 890,665 | 1,149,302 | UNENCUMBERED CASH |
| 270 | 121,422 | 38,499 | INTEREST IDLE FUNDS |
| 271 | 140,800 | 135,000 | OUTGOING TRANSFERS |
| 271 | 743,786 | 938,195 | UNENCUMBERED CASH |
| 271 | 101,045 | 83,337 | INTEREST IDLE FUNDS |
| 272 | 78,696 | 92,650 | OUTGOING TRANSFERS |
| 272 | 368,267 | 471,132 | UNENCUMBERED CASH |
| 272 | 58,948 | 45,000 | INTEREST IDLE FUNDS |
| 273 | 200,901 | 253,000 | OUTGOING TRANSFERS |
| 273 | 1,413,815 | 1,788,037 | UNENCUMBERED CASH |
| 273 | 220,153 | 258,359 | INTEREST IDLE FUNDS |
| 274 | 121,000 | 102,000 | OUTGOING TRANSFERS |
| 274 | 1,325,940 | 1,390,745 | UNENCUMBERED CASH |
| 274 | 125,715 | 80,000 | INTEREST IDLE FUNDS |
| 275 | 30,000 | 25,000 | OUTGOING TRANSFERS |
| 275 | 661,402 | 754,736 | UNENCUMBERED CASH |
| 275 | 60,762 | 35,400 | INTEREST IDLE FUNDS |
| 276 | | | OUTGOING TRANSFERS |
| 276 | | | UNENCUMBERED CASH |
| 276 | | | INTEREST IDLE FUNDS |
| 277 | | | OUTGOING TRANSFERS |
| 277 | | | UNENCUMBERED CASH |
| 277 | | | INTEREST IDLE FUNDS |
| 278 | 118,566 | 81,871 | OUTGOING TRANSFERS |
| 278 | 583,327 | 763,553 | UNENCUMBERED CASH |
| 278 | 75,866 | | INTEREST IDLE FUNDS |
| 279 | 80,000 | 74,000 | OUTGOING TRANSFERS |
| 279 | 328,646 | 356,088 | UNENCUMBERED CASH |
| 279 | 38,885 | 29,000 | INTEREST IDLE FUNDS |
| 280 | 101,138 | | OUTGOING TRANSFERS |
| 280 | 589,406 | 765,013 | UNENCUMBERED CASH |
| 280 | 63,889 | 18,000 | INTEREST IDLE FUNDS |
| 281 | 197,500 | 115,384 | OUTGOING TRANSFERS |
| 281 | 1,025,479 | 1,050,740 | UNENCUMBERED CASH |
| 281 | 119,670 | 25,000 | INTEREST IDLE FUNDS |
| 282 | 200,000 | 267,000 | OUTGOING TRANSFERS |
| 282 | 452,262 | 575,436 | UNENCUMBERED CASH |
| 282 | 52,558 | 60,000 | INTEREST IDLE FUNDS |
| 283 | 156,396 | 134,000 | OUTGOING TRANSFERS |
| 283 | 253,632 | 317,615 | UNENCUMBERED CASH |
| 283 | 16,618 | 16,618 | INTEREST IDLE FUNDS |

| USD | KNEA LISTING | *INCLUDES SPECIAL AND GENERAL FUNDS* | |
|-----|-----------------|--------------------------------------|---------------------|
| | 83-84 ACTUAL | 84-85 BUDGET | |
| 284 | 178,000 | 30,610 | OUTGOING TRANSFERS |
| 284 | 954,420 | 1,197,650 | UNENCUMBERED CASH |
| 284 | 129,623 | | INTEREST IDLE FUNDS |
| 285 | 90,000 | 67,958 | OUTGOING TRANSFERS |
| 285 | 306,464 | 372,940 | UNENCUMBERED CASH |
| 285 | 20,230 | 17,000 | INTEREST IDLE FUNDS |
| 286 | 148,000 | 148,000 | OUTGOING TRANSFERS |
| 286 | 1,144,184 | 1,227,687 | UNENCUMBERED CASH |
| 286 | 141,520 | 69,950 | INTEREST IDLE FUNDS |
| 287 | 285,000 | 325,000 | OUTGOING TRANSFERS |
| 287 | 600,080 | 937,725 | UNENCUMBERED CASH |
| 287 | 88,479 | 32,000 | INTEREST IDLE FUNDS |
| 288 | 140,000 | 100,000 | OUTGOING TRANSFERS |
| 288 | 524,017 | 621,229 | UNENCUMBERED CASH |
| 288 | 49,392 | 35,000 | INTEREST IDLE FUNDS |
| 289 | 121,000 | 159,247 | OUTGOING TRANSFERS |
| 289 | 341,803 | 401,779 | UNENCUMBERED CASH |
| 289 | 44,517 | 45,000 | INTEREST IDLE FUNDS |
| 290 | 351,577 | 451,000 | OUTGOING TRANSFERS |
| 290 | 856,992 | 920,997 | UNENCUMBERED CASH |
| 290 | 146,083 | 141,500 | INTEREST IDLE FUNDS |
| 291 | 17,000 | 37,500 | OUTGOING TRANSFERS |
| 291 | 614,520 | 608,072 | UNENCUMBERED CASH |
| 291 | 64,087 | 40,000 | INTEREST IDLE FUNDS |
| 292 | 25,000 | 40,200 | OUTGOING TRANSFERS |
| 292 | 493,948 | 434,326 | UNENCUMBERED CASH |
| 292 | 58,212 | 27,000 | INTEREST IDLE FUNDS |
| 293 | 142,063 | 138,983 | OUTGOING TRANSFERS |
| 293 | 544,926 | 603,795 | UNENCUMBERED CASH |
| 293 | 56,076 | 30,000 | INTEREST IDLE FUNDS |
| 294 | 209,000 | 41,000 | OUTGOING TRANSFERS |
| 294 | 1,727,452 | 1,634,637 | UNENCUMBERED CASH |
| 294 | 169,718 | 64,707 | INTEREST IDLE FUNDS |
| 295 | 60,000 | | OUTGOING TRANSFERS |
| 295 | 368,349 | 416,189 | UNENCUMBERED CASH |
| 295 | 37,651 | 30,000 | INTEREST IDLE FUNDS |
| 296 | | | OUTGOING TRANSFERS |
| 297 | 216,000 | 202,000 | OUTGOING TRANSFERS |
| 297 | 646,765 | 648,527 | UNENCUMBERED CASH |
| 297 | 89,388 | 18,000 | INTEREST IDLE FUNDS |
| 298 | 105,000 | 65,929 | OUTGOING TRANSFERS |
| 298 | 723,633 | 887,466 | UNENCUMBERED CASH |
| 298 | 90,312 | 70,000 | INTEREST IDLE FUNDS |

| USD | KNEA LISTING | *INCLUDES SPECIAL AND GENERAL FUNDS* | |
|-----|-----------------|--------------------------------------|---------------------|
| | 83-84 ACTUAL | 84-85 BUDGET | |
| 299 | 8,260 | 8,339 | OUTGOING TRANSFERS |
| 299 | 140,186 | 74,261 | UNENCUMBERED CASH |
| 299 | 20,382 | 22,490 | INTEREST IDLE FUNDS |
| 300 | 109,409 | 159,237 | OUTGOING TRANSFERS |
| 300 | 662,700 | 859,394 | UNENCUMBERED CASH |
| 300 | 95,271 | 75,000 | INTEREST IDLE FUNDS |
| 301 | 33,500 | 10,089 | OUTGOING TRANSFERS |
| 301 | 148,434 | 199,698 | UNENCUMBERED CASH |
| 301 | 38,718 | 20,000 | INTEREST IDLE FUNDS |
| 302 | 34,650 | 36,738 | OUTGOING TRANSFERS |
| 302 | 310,214 | 343,994 | UNENCUMBERED CASH |
| 302 | 47,005 | 43,000 | INTEREST IDLE FUNDS |
| 303 | 95,000 | 100,000 | OUTGOING TRANSFERS |
| 303 | 476,817 | 580,507 | UNENCUMBERED CASH |
| 303 | 62,294 | 21,003 | INTEREST IDLE FUNDS |
| 304 | 10,400 | 46,000 | OUTGOING TRANSFERS |
| 304 | 265,057 | 231,929 | UNENCUMBERED CASH |
| 304 | 19,214 | 19,000 | INTEREST IDLE FUNDS |
| 305 | 670,000 | 460,000 | OUTGOING TRANSFERS |
| 305 | 3,823,149 | 3,757,347 | UNENCUMBERED CASH |
| 305 | 581,375 | 267,107 | INTEREST IDLE FUNDS |
| 306 | 75,000 | | OUTGOING TRANSFERS |
| 306 | 1,253,539 | 1,516,579 | UNENCUMBERED CASH |
| 306 | 158,531 | 152,000 | INTEREST IDLE FUNDS |
| 307 | 60,000 | 75,000 | OUTGOING TRANSFERS |
| 307 | 437,436 | 537,684 | UNENCUMBERED CASH |
| 307 | 52,044 | 18,677 | INTEREST IDLE FUNDS |
| 308 | 867,732 | 938,288 | OUTGOING TRANSFERS |
| 308 | 3,851,637 | 3,379,161 | UNENCUMBERED CASH |
| 308 | 457,266 | 286,000 | INTEREST IDLE FUNDS |
| 309 | 578,000 | 432,000 | OUTGOING TRANSFERS |
| 309 | 1,003,540 | 1,460,458 | UNENCUMBERED CASH |
| 309 | 192,956 | 220,000 | INTEREST IDLE FUNDS |
| 310 | 165,299 | 55,590 | OUTGOING TRANSFERS |
| 310 | 459,409 | 657,789 | UNENCUMBERED CASH |
| 310 | 52,462 | 26,927 | INTEREST IDLE FUNDS |
| 311 | 150,000 | 65,000 | OUTGOING TRANSFERS |
| 311 | 539,882 | 609,789 | UNENCUMBERED CASH |
| 311 | 58,612 | | INTEREST IDLE FUNDS |
| 312 | 187,000 | 330,000 | OUTGOING TRANSFERS |
| 312 | 1,574,130 | 1,749,877 | UNENCUMBERED CASH |
| 312 | 187,704 | 85,065 | INTEREST IDLE FUNDS |
| 313 | 419,026 | 315,000 | OUTGOING TRANSFERS |
| 313 | 1,784,754 | 1,723,529 | UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 313 | 274,319 | 230,000 | INTEREST IDLE FUNDS |
| 314 | 20,000 | 32,000 | OUTGOING TRANSFERS |
| 314 | 387,173 | 433,182 | UNENCUMBERED CASH |
| 314 | 41,318 | 35,000 | INTEREST IDLE FUNDS |
| 315 | 595,900 | 424,199 | OUTGOING TRANSFERS |
| 315 | 921,826 | 1,116,756 | UNENCUMBERED CASH |
| 315 | 102,332 | 140,000 | INTEREST IDLE FUNDS |
| 316 | 38,545 | 73,193 | OUTGOING TRANSFERS |
| 316 | 275,334 | 315,279 | UNENCUMBERED CASH |
| 316 | 33,115 | 16,653 | INTEREST IDLE FUNDS |
| 317 | 70,819 | 40,000 | OUTGOING TRANSFERS |
| 317 | 172,113 | 202,705 | UNENCUMBERED CASH |
| 317 | 16,470 | 13,000 | INTEREST IDLE FUNDS |
| 318 | 246,924 | 252,114 | OUTGOING TRANSFERS |
| 318 | 423,995 | 557,839 | UNENCUMBERED CASH |
| 318 | 69,172 | 49,515 | INTEREST IDLE FUNDS |
| 319 | | | OUTGOING TRANSFERS |
| 320 | 384,826 | 201,656 | OUTGOING TRANSFERS |
| 320 | 1,194,046 | 1,563,311 | UNENCUMBERED CASH |
| 320 | 138,637 | 130,000 | INTEREST IDLE FUNDS |
| 321 | 149,809 | 245,246 | OUTGOING TRANSFERS |
| 321 | 24,260 | 58,179 | UNENCUMBERED CASH |
| 321 | 126,559 | 96,000 | INTEREST IDLE FUNDS |
| 322 | 88,221 | 95,150 | OUTGOING TRANSFERS |
| 322 | 155,803 | 223,252 | UNENCUMBERED CASH |
| 322 | 26,914 | 26,400 | INTEREST IDLE FUNDS |
| 323 | 241,000 | 153,834 | OUTGOING TRANSFERS |
| 323 | 417,106 | 537,588 | UNENCUMBERED CASH |
| 323 | 61,341 | 30,000 | INTEREST IDLE FUNDS |
| 324 | 20,000 | 44,129 | OUTGOING TRANSFERS |
| 324 | 407,824 | 330,297 | UNENCUMBERED CASH |
| 324 | 38,462 | 26,342 | INTEREST IDLE FUNDS |
| 325 | 207,369 | 203,500 | OUTGOING TRANSFERS |
| 325 | 1,313,268 | 1,206,001 | UNENCUMBERED CASH |
| 325 | 98,030 | 61,215 | INTEREST IDLE FUNDS |
| 326 | 35,000 | 50,000 | OUTGOING TRANSFERS |
| 326 | 698,607 | 632,002 | UNENCUMBERED CASH |
| 326 | 59,761 | 44,801 | INTEREST IDLE FUNDS |
| 327 | 92,000 | 25,000 | OUTGOING TRANSFERS |
| 327 | 639,891 | 623,072 | UNENCUMBERED CASH |
| 327 | 91,610 | 103,000 | INTEREST IDLE FUNDS |
| 328 | 145,500 | 178,701 | OUTGOING TRANSFERS |
| 328 | 357,843 | 390,800 | UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 328 | 62,075 | 66,000 | INTEREST IDLE FUNDS |
| 329 | 129,924 | 148,408 | OUTGOING TRANSFERS |
| 329 | 335,202 | 339,306 | UNENCUMBERED CASH |
| 329 | 49,746 | 48,333 | INTEREST IDLE FUNDS |
| 330 | 105,000 | 107,000 | OUTGOING TRANSFERS |
| 330 | 361,469 | 463,820 | UNENCUMBERED CASH |
| 330 | 51,367 | 38,973 | INTEREST IDLE FUNDS |
| 331 | 305,210 | 283,389 | OUTGOING TRANSFERS |
| 331 | 919,099 | 1,066,393 | UNENCUMBERED CASH |
| 331 | 179,125 | 110,000 | INTEREST IDLE FUNDS |
| 332 | 89,000 | 89,000 | OUTGOING TRANSFERS |
| 332 | 750,303 | 934,147 | UNENCUMBERED CASH |
| 332 | 81,827 | 71,754 | INTEREST IDLE FUNDS |
| 333 | 406,810 | 388,913 | OUTGOING TRANSFERS |
| 333 | 411,958 | 610,227 | UNENCUMBERED CASH |
| 333 | 84,661 | 85,072 | INTEREST IDLE FUNDS |
| 334 | 79,000 | 111,441 | OUTGOING TRANSFERS |
| 334 | 484,554 | 601,703 | UNENCUMBERED CASH |
| 334 | 67,521 | 24,126 | INTEREST IDLE FUNDS |
| 335 | 198,000 | 107,580 | OUTGOING TRANSFERS |
| 335 | 460,766 | 648,281 | UNENCUMBERED CASH |
| 335 | 54,240 | 43,000 | INTEREST IDLE FUNDS |
| 336 | 176,469 | 245,149 | OUTGOING TRANSFERS |
| 336 | 610,907 | 867,172 | UNENCUMBERED CASH |
| 336 | 65,566 | 79,000 | INTEREST IDLE FUNDS |
| 337 | 376,184 | 144,683 | OUTGOING TRANSFERS |
| 337 | 932,172 | 1,063,243 | UNENCUMBERED CASH |
| 337 | 101,330 | 115,000 | INTEREST IDLE FUNDS |
| 338 | 127,500 | 131,500 | OUTGOING TRANSFERS |
| 338 | 492,325 | 551,637 | UNENCUMBERED CASH |
| 338 | 49,653 | 50,000 | INTEREST IDLE FUNDS |
| 339 | 122,000 | 138,500 | OUTGOING TRANSFERS |
| 339 | 327,028 | 521,079 | UNENCUMBERED CASH |
| 339 | 52,809 | 52,965 | INTEREST IDLE FUNDS |
| 340 | 261,000 | 266,600 | OUTGOING TRANSFERS |
| 340 | 481,980 | 570,855 | UNENCUMBERED CASH |
| 340 | 61,691 | 60,000 | INTEREST IDLE FUNDS |
| 341 | 92,226 | 99,000 | OUTGOING TRANSFERS |
| 341 | 296,148 | 330,523 | UNENCUMBERED CASH |
| 341 | 33,945 | 32,000 | INTEREST IDLE FUNDS |
| 342 | 232,076 | 191,349 | OUTGOING TRANSFERS |
| 342 | 333,000 | 546,077 | UNENCUMBERED CASH |
| 342 | 45,647 | 42,000 | INTEREST IDLE FUNDS |

| USD | KNEA LISTING | *INCLUDES SPECIAL AND GENERAL FUNDS* | |
|-----|-----------------|--------------------------------------|---------------------|
| | 83-84 ACTUAL | 84-85 BUDGET | |
| 343 | 105,000 | 154,152 | OUTGOING TRANSFERS |
| 343 | 359,194 | 425,710 | UNENCUMBERED CASH |
| 343 | 46,248 | 46,828 | INTEREST IDLE FUNDS |
| 344 | 291,509 | 152,065 | OUTGOING TRANSFERS |
| 344 | 1,207,330 | 1,718,880 | UNENCUMBERED CASH |
| 344 | 180,682 | 60,000 | INTEREST IDLE FUNDS |
| 345 | 808,490 | 765,301 | OUTGOING TRANSFERS |
| 345 | 2,761,937 | 2,785,880 | UNENCUMBERED CASH |
| 345 | 400,070 | 112,015 | INTEREST IDLE FUNDS |
| 346 | 129,000 | 115,500 | OUTGOING TRANSFERS |
| 346 | 559,124 | 784,525 | UNENCUMBERED CASH |
| 346 | 91,165 | 110,207 | INTEREST IDLE FUNDS |
| 347 | 155,600 | 142,871 | OUTGOING TRANSFERS |
| 347 | 566,775 | 671,327 | UNENCUMBERED CASH |
| 347 | 87,932 | 88,000 | INTEREST IDLE FUNDS |
| 348 | 243,000 | 290,000 | OUTGOING TRANSFERS |
| 348 | 606,295 | 717,391 | UNENCUMBERED CASH |
| 348 | 77,696 | 92,453 | INTEREST IDLE FUNDS |
| 349 | 121,894 | 110,000 | OUTGOING TRANSFERS |
| 349 | 269,018 | 338,260 | UNENCUMBERED CASH |
| 349 | 35,337 | 19,937 | INTEREST IDLE FUNDS |
| 350 | 130,701 | 143,189 | OUTGOING TRANSFERS |
| 350 | 391,319 | 398,575 | UNENCUMBERED CASH |
| 350 | 56,771 | 104,711 | INTEREST IDLE FUNDS |
| 351 | 57,000 | 57,000 | OUTGOING TRANSFERS |
| 351 | 778,678 | 718,664 | UNENCUMBERED CASH |
| 351 | 81,315 | 59,893 | INTEREST IDLE FUNDS |
| 352 | 360,000 | 401,296 | OUTGOING TRANSFERS |
| 352 | 2,393,980 | 2,404,780 | UNENCUMBERED CASH |
| 352 | 273,160 | 250,000 | INTEREST IDLE FUNDS |
| 353 | 606,519 | 644,907 | OUTGOING TRANSFERS |
| 353 | 927,846 | 1,500,760 | UNENCUMBERED CASH |
| 353 | 178,990 | 175,000 | INTEREST IDLE FUNDS |
| 354 | 114,283 | 82,801 | OUTGOING TRANSFERS |
| 354 | 654,578 | 610,836 | UNENCUMBERED CASH |
| 354 | 79,936 | 36,492 | INTEREST IDLE FUNDS |
| 355 | 60,000 | 132,876 | OUTGOING TRANSFERS |
| 355 | 1,288,193 | 1,448,817 | UNENCUMBERED CASH |
| 355 | 146,306 | 60,509 | INTEREST IDLE FUNDS |
| 356 | 121,484 | 123,604 | OUTGOING TRANSFERS |
| 356 | 325,900 | 433,222 | UNENCUMBERED CASH |
| 356 | 38,404 | 38,000 | INTEREST IDLE FUNDS |
| 357 | 123,536 | 211,000 | OUTGOING TRANSFERS |
| 357 | 421,896 | 539,532 | UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 357 | 45,731 | 50,000 | INTEREST IDLE FUNDS |
| 358 | 85,958 | 88,700 | OUTGOING TRANSFERS |
| 358 | 327,482 | 374,892 | UNENCUMBERED CASH |
| 358 | 42,444 | 18,651 | INTEREST IDLE FUNDS |
| 359 | 32,800 | 23,067 | OUTGOING TRANSFERS |
| 359 | 342,833 | 352,891 | UNENCUMBERED CASH |
| 359 | 48,304 | 41,073 | INTEREST IDLE FUNDS |
| 360 | 52,038 | 74,000 | OUTGOING TRANSFERS |
| 360 | 245,421 | 290,838 | UNENCUMBERED CASH |
| 360 | 43,359 | 40,000 | INTEREST IDLE FUNDS |
| 361 | 316,000 | 342,100 | OUTGOING TRANSFERS |
| 361 | 1,578,740 | 2,364,949 | UNENCUMBERED CASH |
| 361 | 226,483 | 225,000 | INTEREST IDLE FUNDS |
| 362 | 135,000 | | OUTGOING TRANSFERS |
| 362 | 3,332,808 | 4,011,877 | UNENCUMBERED CASH |
| 362 | 406,190 | 222,326 | INTEREST IDLE FUNDS |
| 363 | 227,000 | 222,380 | OUTGOING TRANSFERS |
| 363 | 863,872 | 966,574 | UNENCUMBERED CASH |
| 363 | 154,121 | 21,840 | INTEREST IDLE FUNDS |
| 364 | 240,000 | 310,000 | OUTGOING TRANSFERS |
| 364 | 1,319,531 | 1,607,830 | UNENCUMBERED CASH |
| 364 | 175,429 | 55,412 | INTEREST IDLE FUNDS |
| 365 | 447,000 | 480,000 | OUTGOING TRANSFERS |
| 365 | 1,016,656 | 1,398,285 | UNENCUMBERED CASH |
| 365 | 136,704 | 6,000 | INTEREST IDLE FUNDS |
| 366 | 242,000 | 160,000 | OUTGOING TRANSFERS |
| 366 | 772,558 | 720,779 | UNENCUMBERED CASH |
| 366 | 101,862 | 104,800 | INTEREST IDLE FUNDS |
| 367 | 187,000 | 387,000 | OUTGOING TRANSFERS |
| 367 | 898,312 | 1,013,929 | UNENCUMBERED CASH |
| 367 | 111,487 | 82,000 | INTEREST IDLE FUNDS |
| 368 | 362,643 | 454,306 | OUTGOING TRANSFERS |
| 368 | 1,912,445 | 2,438,610 | UNENCUMBERED CASH |
| 368 | 232,445 | 257,805 | INTEREST IDLE FUNDS |
| 369 | 11,500 | 46,000 | OUTGOING TRANSFERS |
| 369 | 378,611 | 479,752 | UNENCUMBERED CASH |
| 369 | 50,377 | 44,901 | INTEREST IDLE FUNDS |
| 371 | 25,588 | 40,000 | OUTGOING TRANSFERS |
| 371 | 275,202 | 174,856 | UNENCUMBERED CASH |
| 371 | 42,217 | 59,000 | INTEREST IDLE FUNDS |
| 372 | 175,730 | 177,711 | OUTGOING TRANSFERS |
| 372 | 670,562 | 773,710 | UNENCUMBERED CASH |
| 372 | 80,148 | | INTEREST IDLE FUNDS |

| USD | KNEA LISTING | *INCLUDES SPECIAL AND GENERAL FUNDS* | |
|-----|-----------------|--------------------------------------|---------------------|
| | 83-84 ACTUAL | 84-85 BUDGET | |
| 373 | 456,826 | 405,049 | OUTGOING TRANSFERS |
| 373 | 1,653,575 | 1,850,507 | UNENCUMBERED CASH |
| 373 | 304,826 | 222,956 | INTEREST IDLE FUNDS |
| 374 | 39,000 | 46,718 | OUTGOING TRANSFERS |
| 374 | 512,338 | 516,007 | UNENCUMBERED CASH |
| 374 | 66,468 | 116,444 | INTEREST IDLE FUNDS |
| 375 | 370,000 | 265,000 | OUTGOING TRANSFERS |
| 375 | 1,669,774 | 1,918,321 | UNENCUMBERED CASH |
| 375 | 181,100 | 85,000 | INTEREST IDLE FUNDS |
| 376 | 188,000 | 269,000 | OUTGOING TRANSFERS |
| 376 | 546,231 | 526,532 | UNENCUMBERED CASH |
| 376 | 70,670 | 51,590 | INTEREST IDLE FUNDS |
| 377 | 298,000 | 353,000 | OUTGOING TRANSFERS |
| 377 | 948,810 | 708,491 | UNENCUMBERED CASH |
| 377 | 111,382 | 100,000 | INTEREST IDLE FUNDS |
| 378 | 219,500 | 196,000 | OUTGOING TRANSFERS |
| 378 | 253,180 | 330,061 | UNENCUMBERED CASH |
| 378 | 35,488 | 30,000 | INTEREST IDLE FUNDS |
| 379 | 460,713 | 483,832 | OUTGOING TRANSFERS |
| 379 | 2,779,143 | 3,500,532 | UNENCUMBERED CASH |
| 379 | 349,520 | 18,927 | INTEREST IDLE FUNDS |
| 380 | 208,600 | 193,946 | OUTGOING TRANSFERS |
| 380 | 556,175 | 582,848 | UNENCUMBERED CASH |
| 380 | 71,650 | 72,000 | INTEREST IDLE FUNDS |
| 381 | 44,500 | 92,865 | OUTGOING TRANSFERS |
| 381 | 255,996 | 264,784 | UNENCUMBERED CASH |
| 381 | 31,480 | 30,000 | INTEREST IDLE FUNDS |
| 382 | 350,050 | 415,555 | OUTGOING TRANSFERS |
| 382 | 1,569,827 | 1,745,568 | UNENCUMBERED CASH |
| 382 | 164,405 | 34,000 | INTEREST IDLE FUNDS |
| 383 | 544,800 | 725,632 | OUTGOING TRANSFERS |
| 383 | 3,361,211 | 2,402,166 | UNENCUMBERED CASH |
| 383 | 550,465 | 402,150 | INTEREST IDLE FUNDS |
| 384 | 35,000 | 32,500 | OUTGOING TRANSFERS |
| 384 | 272,549 | 340,519 | UNENCUMBERED CASH |
| 384 | 41,178 | 32,000 | INTEREST IDLE FUNDS |
| 385 | 192,535 | 286,492 | OUTGOING TRANSFERS |
| 385 | 292,780 | 461,986 | UNENCUMBERED CASH |
| 385 | | | INTEREST IDLE FUNDS |
| 386 | 70,000 | 97,400 | OUTGOING TRANSFERS |
| 386 | 203,211 | 190,256 | UNENCUMBERED CASH |
| 386 | 32,778 | 56,100 | INTEREST IDLE FUNDS |
| 387 | 80,000 | 137,357 | OUTGOING TRANSFERS |
| 387 | 400,239 | 515,694 | UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 387 | 48,763 | 50,000 | INTEREST IDLE FUNDS |
| 388 | 211,000 | 234,400 | OUTGOING TRANSFERS |
| 388 | 977,340 | 1,096,890 | UNENCUMBERED CASH |
| 388 | 58,189 | 68,000 | INTEREST IDLE FUNDS |
| 389 | 266,000 | 295,000 | OUTGOING TRANSFERS |
| 389 | 454,069 | 597,584 | UNENCUMBERED CASH |
| 389 | 72,597 | 30,000 | INTEREST IDLE FUNDS |
| 390 | 32,598 | 15,400 | OUTGOING TRANSFERS |
| 390 | 323,121 | 378,946 | UNENCUMBERED CASH |
| 390 | 38,193 | 10,000 | INTEREST IDLE FUNDS |
| 391 | | | OUTGOING TRANSFERS |
| 392 | 140,032 | 185,000 | OUTGOING TRANSFERS |
| 392 | 917,616 | 1,202,553 | UNENCUMBERED CASH |
| 392 | 97,493 | 90,000 | INTEREST IDLE FUNDS |
| 393 | 80,000 | 142,049 | OUTGOING TRANSFERS |
| 393 | 357,546 | 390,724 | UNENCUMBERED CASH |
| 393 | 33,474 | 22,039 | INTEREST IDLE FUNDS |
| 394 | 237,471 | 288,789 | OUTGOING TRANSFERS |
| 394 | 982,053 | 1,003,477 | UNENCUMBERED CASH |
| 394 | 131,774 | 130,000 | INTEREST IDLE FUNDS |
| 395 | 62,199 | 73,000 | OUTGOING TRANSFERS |
| 395 | 749,880 | 967,196 | UNENCUMBERED CASH |
| 395 | 95,566 | 32,000 | INTEREST IDLE FUNDS |
| 396 | 209,605 | 118,153 | OUTGOING TRANSFERS |
| 396 | 571,310 | 715,981 | UNENCUMBERED CASH |
| 396 | 61,260 | 70,000 | INTEREST IDLE FUNDS |
| 397 | 140,650 | 85,000 | OUTGOING TRANSFERS |
| 397 | 633,440 | 815,067 | UNENCUMBERED CASH |
| 397 | 69,563 | 64,599 | INTEREST IDLE FUNDS |
| 398 | 169,000 | 119,000 | OUTGOING TRANSFERS |
| 398 | 446,506 | 504,773 | UNENCUMBERED CASH |
| 398 | 56,684 | 40,000 | INTEREST IDLE FUNDS |
| 399 | 15,000 | 40,000 | OUTGOING TRANSFERS |
| 399 | 900,166 | 663,356 | UNENCUMBERED CASH |
| 399 | 89,295 | 76,007 | INTEREST IDLE FUNDS |
| 400 | 228,500 | 189,488 | OUTGOING TRANSFERS |
| 400 | 717,276 | 975,152 | UNENCUMBERED CASH |
| 400 | 96,920 | 124,232 | INTEREST IDLE FUNDS |
| 401 | 60,900 | 68,500 | OUTGOING TRANSFERS |
| 401 | 400,018 | 548,443 | UNENCUMBERED CASH |
| 401 | 50,089 | 14,000 | INTEREST IDLE FUNDS |
| 402 | 98,375 | 225,000 | OUTGOING TRANSFERS |
| 402 | 939,799 | 1,154,710 | UNENCUMBERED CASH |

| USD | KNEA LISTING | *INCLUDES SPECIAL AND GENERAL FUNDS* | |
|-----|-----------------|--------------------------------------|---------------------|
| | 83-84 ACTUAL | 84-85 BUDGET | |
| 402 | 113,246 | 40,000 | INTEREST IDLE FUNDS |
| 403 | 136,000 | 126,000 | OUTGOING TRANSFERS |
| 403 | 938,634 | 1,091,953 | UNENCUMBERED CASH |
| 403 | 106,119 | 54,011 | INTEREST IDLE FUNDS |
| 404 | 331,000 | 393,000 | OUTGOING TRANSFERS |
| 404 | 798,090 | 963,094 | UNENCUMBERED CASH |
| 404 | | | INTEREST IDLE FUNDS |
| 405 | 115,069 | 133,081 | OUTGOING TRANSFERS |
| 405 | 693,869 | 549,579 | UNENCUMBERED CASH |
| 405 | 106,324 | 113,919 | INTEREST IDLE FUNDS |
| 406 | 90,000 | 150,000 | OUTGOING TRANSFERS |
| 406 | 723,565 | 771,827 | UNENCUMBERED CASH |
| 406 | 72,730 | 35,000 | INTEREST IDLE FUNDS |
| 407 | 208,400 | 570,000 | OUTGOING TRANSFERS |
| 407 | 1,089,936 | 1,351,441 | UNENCUMBERED CASH |
| 407 | 163,507 | 200,000 | INTEREST IDLE FUNDS |
| 408 | 198,000 | 118,000 | OUTGOING TRANSFERS |
| 408 | 817,946 | 1,062,456 | UNENCUMBERED CASH |
| 408 | 112,375 | 150,000 | INTEREST IDLE FUNDS |
| 409 | 390,946 | 486,003 | OUTGOING TRANSFERS |
| 409 | 1,019,636 | 1,018,086 | UNENCUMBERED CASH |
| 409 | 146,116 | 160,604 | INTEREST IDLE FUNDS |
| 410 | 143,500 | 186,500 | OUTGOING TRANSFERS |
| 410 | 535,309 | 904,245 | UNENCUMBERED CASH |
| 410 | 85,855 | 65,000 | INTEREST IDLE FUNDS |
| 411 | 38,000 | 38,000 | OUTGOING TRANSFERS |
| 411 | 188,639 | 174,101 | UNENCUMBERED CASH |
| 411 | 20,545 | 33,884 | INTEREST IDLE FUNDS |
| 412 | 139,806 | 144,275 | OUTGOING TRANSFERS |
| 412 | 659,224 | 710,539 | UNENCUMBERED CASH |
| 412 | 91,539 | 160,080 | INTEREST IDLE FUNDS |
| 413 | 281,480 | 292,479 | OUTGOING TRANSFERS |
| 413 | 1,383,701 | 1,055,260 | UNENCUMBERED CASH |
| 413 | 178,540 | 170,000 | INTEREST IDLE FUNDS |
| 415 | 330,000 | 446,000 | OUTGOING TRANSFERS |
| 415 | 887,754 | 888,468 | UNENCUMBERED CASH |
| 415 | 139,192 | 85,000 | INTEREST IDLE FUNDS |
| 416 | 405,982 | 199,391 | OUTGOING TRANSFERS |
| 416 | 1,045,235 | 1,270,975 | UNENCUMBERED CASH |
| 416 | 117,635 | 10,000 | INTEREST IDLE FUNDS |
| 417 | 300,600 | 330,989 | OUTGOING TRANSFERS |
| 417 | 1,150,087 | 1,238,832 | UNENCUMBERED CASH |
| 417 | 166,891 | 150,000 | INTEREST IDLE FUNDS |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 418 | 465,783 | 600,874 | OUTGOING TRANSFERS |
| 418 | 1,601,363 | 1,845,484 | UNENCUMBERED CASH |
| 418 | 312,456 | 322,172 | INTEREST IDLE FUNDS |
| 419 | 140,280 | | OUTGOING TRANSFERS |
| 419 | 770,356 | 894,847 | UNENCUMBERED CASH |
| 419 | 93,531 | 20,000 | INTEREST IDLE FUNDS |
| 420 | 80,000 | 209,600 | OUTGOING TRANSFERS |
| 420 | 829,005 | 651,369 | UNENCUMBERED CASH |
| 420 | 85,184 | 83,005 | INTEREST IDLE FUNDS |
| 421 | 167,357 | 107,986 | OUTGOING TRANSFERS |
| 421 | 468,854 | 436,535 | UNENCUMBERED CASH |
| 421 | 44,623 | 20,000 | INTEREST IDLE FUNDS |
| 422 | 50,200 | 93,750 | OUTGOING TRANSFERS |
| 422 | 428,049 | 497,432 | UNENCUMBERED CASH |
| 422 | 49,963 | 16,166 | INTEREST IDLE FUNDS |
| 423 | 140,000 | 120,000 | OUTGOING TRANSFERS |
| 423 | 331,534 | 321,675 | UNENCUMBERED CASH |
| 423 | 59,793 | 102,235 | INTEREST IDLE FUNDS |
| 424 | 90,653 | 104,000 | OUTGOING TRANSFERS |
| 424 | 322,505 | 330,352 | UNENCUMBERED CASH |
| 424 | 42,612 | 62,500 | INTEREST IDLE FUNDS |
| 425 | 118,000 | 141,000 | OUTGOING TRANSFERS |
| 425 | 638,979 | 585,299 | UNENCUMBERED CASH |
| 425 | 73,833 | 50,000 | INTEREST IDLE FUNDS |
| 426 | 40,000 | 68,000 | OUTGOING TRANSFERS |
| 426 | 598,348 | 555,141 | UNENCUMBERED CASH |
| 426 | 61,426 | 59,000 | INTEREST IDLE FUNDS |
| 427 | 180,952 | 144,952 | OUTGOING TRANSFERS |
| 427 | 1,549,438 | 1,799,106 | UNENCUMBERED CASH |
| 427 | 180,394 | 81,235 | INTEREST IDLE FUNDS |
| 428 | 623,213 | 613,869 | OUTGOING TRANSFERS |
| 428 | 3,599,139 | 3,082,423 | UNENCUMBERED CASH |
| 428 | 456,586 | 267,914 | INTEREST IDLE FUNDS |
| 429 | 122,000 | 160,000 | OUTGOING TRANSFERS |
| 429 | 512,117 | 580,564 | UNENCUMBERED CASH |
| 429 | 50,956 | 29,579 | INTEREST IDLE FUNDS |
| 430 | 141,037 | 162,978 | OUTGOING TRANSFERS |
| 430 | 319,316 | 382,042 | UNENCUMBERED CASH |
| 430 | 54,359 | 41,000 | INTEREST IDLE FUNDS |
| 431 | 165,000 | 240,800 | OUTGOING TRANSFERS |
| 431 | 587,911 | 613,382 | UNENCUMBERED CASH |
| 431 | 74,690 | 93,468 | INTEREST IDLE FUNDS |
| 432 | 78,500 | 101,000 | OUTGOING TRANSFERS |
| 432 | 514,238 | 680,586 | UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 432 | 65,266 | 41,200 | INTEREST IDLE FUNDS |
| 433 | 18,000 | 95,000 | OUTGOING TRANSFERS |
| 433 | 465,228 | 534,614 | UNENCUMBERED CASH |
| 433 | 78,552 | | INTEREST IDLE FUNDS |
| 434 | 467,087 | 196,754 | OUTGOING TRANSFERS |
| 434 | 1,332,034 | 1,312,242 | UNENCUMBERED CASH |
| 434 | 104,555 | 100,000 | INTEREST IDLE FUNDS |
| 435 | 343,465 | 378,510 | OUTGOING TRANSFERS |
| 435 | 745,738 | 839,624 | UNENCUMBERED CASH |
| 435 | 114,595 | 101,800 | INTEREST IDLE FUNDS |
| 436 | 413,182 | 255,000 | OUTGOING TRANSFERS |
| 436 | 1,142,349 | 1,533,105 | UNENCUMBERED CASH |
| 436 | 137,499 | 100,000 | INTEREST IDLE FUNDS |
| 437 | 714,474 | 702,479 | OUTGOING TRANSFERS |
| 437 | 3,276,147 | 3,023,402 | UNENCUMBERED CASH |
| 437 | 438,366 | 397,608 | INTEREST IDLE FUNDS |
| 438 | 136,385 | 195,832 | OUTGOING TRANSFERS |
| 438 | 407,789 | 618,840 | UNENCUMBERED CASH |
| 438 | 69,075 | 25,000 | INTEREST IDLE FUNDS |
| 439 | 110,500 | 124,000 | OUTGOING TRANSFERS |
| 439 | 191,888 | 310,596 | UNENCUMBERED CASH |
| 439 | 25,738 | 26,416 | INTEREST IDLE FUNDS |
| 440 | 80,000 | 98,000 | OUTGOING TRANSFERS |
| 440 | 546,755 | 333,478 | UNENCUMBERED CASH |
| 440 | 63,361 | 55,000 | INTEREST IDLE FUNDS |
| 441 | 160,000 | 102,000 | OUTGOING TRANSFERS |
| 441 | 464,379 | 610,825 | UNENCUMBERED CASH |
| 441 | 68,512 | 59,000 | INTEREST IDLE FUNDS |
| 442 | 174,499 | 73,000 | OUTGOING TRANSFERS |
| 442 | 596,887 | 831,688 | UNENCUMBERED CASH |
| 442 | 98,779 | 112,000 | INTEREST IDLE FUNDS |
| 443 | 944,546 | 946,450 | OUTGOING TRANSFERS |
| 443 | 2,377,913 | 2,064,248 | UNENCUMBERED CASH |
| 443 | 281,614 | 224,251 | INTEREST IDLE FUNDS |
| 444 | 118,100 | 94,004 | OUTGOING TRANSFERS |
| 444 | 440,310 | 525,975 | UNENCUMBERED CASH |
| 444 | 66,766 | 90,000 | INTEREST IDLE FUNDS |
| 445 | 399,830 | 508,000 | OUTGOING TRANSFERS |
| 445 | 1,793,138 | 1,834,187 | UNENCUMBERED CASH |
| 445 | 260,643 | 242,250 | INTEREST IDLE FUNDS |
| 446 | 417,890 | 354,650 | OUTGOING TRANSFERS |
| 446 | 1,096,694 | 1,655,013 | UNENCUMBERED CASH |
| 446 | 166,044 | 62,640 | INTEREST IDLE FUNDS |

| USD | KNEA LISTING | *INCLUDES SPECIAL AND GENERAL FUNDS* | |
|-----|-----------------|--------------------------------------|---------------------|
| | 83-84 ACTUAL | 84-85 BUDGET | |
| 447 | 268,855 | 167,344 | OUTGOING TRANSFERS |
| 447 | 604,038 | 683,593 | UNENCUMBERED CASH |
| 447 | 60,378 | 50,000 | INTEREST IDLE FUNDS |
| 448 | 106,000 | 134,000 | OUTGOING TRANSFERS |
| 448 | 296,415 | 289,886 | UNENCUMBERED CASH |
| 448 | 46,502 | 15,000 | INTEREST IDLE FUNDS |
| 449 | 240,463 | 217,427 | OUTGOING TRANSFERS |
| 449 | 416,330 | 652,575 | UNENCUMBERED CASH |
| 449 | 65,950 | 41,000 | INTEREST IDLE FUNDS |
| 450 | 763,509 | 676,384 | OUTGOING TRANSFERS |
| 450 | 1,931,356 | 2,142,231 | UNENCUMBERED CASH |
| 450 | 355,045 | 150,000 | INTEREST IDLE FUNDS |
| 451 | 51,000 | 100,000 | OUTGOING TRANSFERS |
| 451 | 293,401 | 333,254 | UNENCUMBERED CASH |
| 451 | 33,163 | 20,300 | INTEREST IDLE FUNDS |
| 452 | | 3,782 | OUTGOING TRANSFERS |
| 452 | 1,049,628 | 1,040,361 | UNENCUMBERED CASH |
| 452 | 152,533 | 155,000 | INTEREST IDLE FUNDS |
| 453 | 485,000 | 510,000 | OUTGOING TRANSFERS |
| 453 | 3,087,807 | 3,134,452 | UNENCUMBERED CASH |
| 453 | 434,365 | 340,420 | INTEREST IDLE FUNDS |
| 454 | 148,091 | 160,208 | OUTGOING TRANSFERS |
| 454 | 553,938 | 560,051 | UNENCUMBERED CASH |
| 454 | 54,589 | 46,500 | INTEREST IDLE FUNDS |
| 455 | 142,307 | 67,000 | OUTGOING TRANSFERS |
| 455 | 465,615 | 561,503 | UNENCUMBERED CASH |
| 455 | 52,681 | 36,517 | INTEREST IDLE FUNDS |
| 456 | 128,000 | 157,500 | OUTGOING TRANSFERS |
| 456 | 340,742 | 432,391 | UNENCUMBERED CASH |
| 456 | 32,230 | 48,075 | INTEREST IDLE FUNDS |
| 457 | 1,048,000 | 835,006 | OUTGOING TRANSFERS |
| 457 | 3,440,243 | 3,252,041 | UNENCUMBERED CASH |
| 457 | 540,561 | 139,812 | INTEREST IDLE FUNDS |
| 458 | 308,374 | 179,993 | OUTGOING TRANSFERS |
| 458 | 1,845,610 | 2,294,410 | UNENCUMBERED CASH |
| 458 | 242,735 | 210,000 | INTEREST IDLE FUNDS |
| 459 | 81,000 | 85,200 | OUTGOING TRANSFERS |
| 459 | 224,993 | 307,771 | UNENCUMBERED CASH |
| 459 | 21,111 | 26,062 | INTEREST IDLE FUNDS |
| 460 | 200,000 | 205,000 | OUTGOING TRANSFERS |
| 460 | 502,978 | 347,600 | UNENCUMBERED CASH |
| 460 | 54,614 | 25,132 | INTEREST IDLE FUNDS |
| 461 | 248,364 | 296,887 | OUTGOING TRANSFERS |
| 461 | 1,128,186 | 1,459,275 | UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 461 | 123,281 | 125,000 | INTEREST IDLE FUNDS |
| 462 | 147,600 | 106,600 | OUTGOING TRANSFERS |
| 462 | 526,713 | 527,297 | UNENCUMBERED CASH |
| 462 | 58,794 | 30,000 | INTEREST IDLE FUNDS |
| 463 | 76,100 | 87,500 | OUTGOING TRANSFERS |
| 463 | 351,132 | 407,010 | UNENCUMBERED CASH |
| 463 | 32,470 | 22,000 | INTEREST IDLE FUNDS |
| 464 | 403,167 | 428,455 | OUTGOING TRANSFERS |
| 464 | 904,705 | 1,369,168 | UNENCUMBERED CASH |
| 464 | 118,878 | 80,000 | INTEREST IDLE FUNDS |
| 465 | 280,864 | 289,842 | OUTGOING TRANSFERS |
| 465 | 918,591 | 893,966 | UNENCUMBERED CASH |
| 465 | 122,668 | 180,408 | INTEREST IDLE FUNDS |
| 466 | 250,000 | 269,300 | OUTGOING TRANSFERS |
| 466 | 1,398,025 | 1,672,344 | UNENCUMBERED CASH |
| 466 | 158,457 | 90,263 | INTEREST IDLE FUNDS |
| 467 | 82,000 | 92,500 | OUTGOING TRANSFERS |
| 467 | 889,696 | 910,797 | UNENCUMBERED CASH |
| 467 | 122,513 | 56,000 | INTEREST IDLE FUNDS |
| 468 | 28,990 | 34,633 | OUTGOING TRANSFERS |
| 468 | 64,337 | 66,449 | UNENCUMBERED CASH |
| 468 | 10,194 | 69,858 | INTEREST IDLE FUNDS |
| 469 | 224,000 | 188,006 | OUTGOING TRANSFERS |
| 469 | 2,307,071 | 2,879,306 | UNENCUMBERED CASH |
| 469 | 277,647 | 175,000 | INTEREST IDLE FUNDS |
| 470 | 260,000 | 518,569 | OUTGOING TRANSFERS |
| 470 | 2,632,998 | 2,146,411 | UNENCUMBERED CASH |
| 470 | 329,813 | 462,000 | INTEREST IDLE FUNDS |
| 471 | 39,282 | 53,198 | OUTGOING TRANSFERS |
| 471 | 372,073 | 434,399 | UNENCUMBERED CASH |
| 471 | 62,405 | | INTEREST IDLE FUNDS |
| 473 | 426,760 | 374,300 | OUTGOING TRANSFERS |
| 473 | 1,237,258 | 1,333,544 | UNENCUMBERED CASH |
| 473 | 160,924 | 40,000 | INTEREST IDLE FUNDS |
| 474 | 51,500 | 26,000 | OUTGOING TRANSFERS |
| 474 | 465,542 | 448,639 | UNENCUMBERED CASH |
| 474 | 56,877 | 70,000 | INTEREST IDLE FUNDS |
| 475 | 800,000 | 780,000 | OUTGOING TRANSFERS |
| 475 | 8,276,366 | 9,254,191 | UNENCUMBERED CASH |
| 475 | 1,023,045 | 700,000 | INTEREST IDLE FUNDS |
| 476 | 31,923 | 48,974 | OUTGOING TRANSFERS |
| 476 | 172,080 | 192,271 | UNENCUMBERED CASH |
| 476 | 32,177 | 27,000 | INTEREST IDLE FUNDS |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|---------------------|
| 477 | 52,737 | 32,454 | OUTGOING TRANSFERS |
| 477 | 214,347 | 203,054 | UNENCUMBERED CASH |
| 477 | 36,619 | 51,388 | INTEREST IDLE FUNDS |
| 478 | | | OUTGOING TRANSFERS |
| 479 | 86,000 | 96,000 | OUTGOING TRANSFERS |
| 479 | 520,395 | 567,334 | UNENCUMBERED CASH |
| 479 | 62,397 | 39,887 | INTEREST IDLE FUNDS |
| 480 | 683,970 | 716,853 | OUTGOING TRANSFERS |
| 480 | 2,196,745 | 2,440,865 | UNENCUMBERED CASH |
| 480 | 441,404 | 312,799 | INTEREST IDLE FUNDS |
| 481 | 139,400 | 144,000 | OUTGOING TRANSFERS |
| 481 | 403,218 | 421,757 | UNENCUMBERED CASH |
| 481 | 51,452 | 50,000 | INTEREST IDLE FUNDS |
| 482 | 64,000 | 49,050 | OUTGOING TRANSFERS |
| 482 | 460,293 | 474,279 | UNENCUMBERED CASH |
| 482 | 68,613 | 75,000 | INTEREST IDLE FUNDS |
| 483 | 105,597 | 105,597 | OUTGOING TRANSFERS |
| 483 | 996,377 | 1,181,668 | UNENCUMBERED CASH |
| 483 | 123,508 | 99,128 | INTEREST IDLE FUNDS |
| 484 | 304,971 | 369,000 | OUTGOING TRANSFERS |
| 484 | 870,487 | 946,497 | UNENCUMBERED CASH |
| 484 | 103,862 | 135,500 | INTEREST IDLE FUNDS |
| 486 | 107,000 | 109,000 | OUTGOING TRANSFERS |
| 486 | 350,129 | 470,039 | UNENCUMBERED CASH |
| 486 | 44,804 | 44,000 | INTEREST IDLE FUNDS |
| 487 | 136,336 | 154,705 | OUTGOING TRANSFERS |
| 487 | 183,998 | 209,739 | UNENCUMBERED CASH |
| 487 | 25,078 | 21,000 | INTEREST IDLE FUNDS |
| 488 | 158,500 | 64,500 | OUTGOING TRANSFERS |
| 488 | 275,341 | 460,362 | UNENCUMBERED CASH |
| 488 | 28,575 | 29,000 | INTEREST IDLE FUNDS |
| 489 | 496,000 | 524,957 | OUTGOING TRANSFERS |
| 489 | 2,665,072 | 2,782,604 | UNENCUMBERED CASH |
| 489 | 391,034 | 200,000 | INTEREST IDLE FUNDS |
| 490 | | 133,097 | OUTGOING TRANSFERS |
| 490 | 1,654,500 | 1,142,262 | UNENCUMBERED CASH |
| 490 | 232,632 | 263,214 | INTEREST IDLE FUNDS |
| 491 | 236,000 | 350,000 | OUTGOING TRANSFERS |
| 491 | 867,242 | 935,104 | UNENCUMBERED CASH |
| 491 | 75,709 | 50,090 | INTEREST IDLE FUNDS |
| 492 | 75,000 | 74,000 | OUTGOING TRANSFERS |
| 492 | 555,476 | 491,299 | UNENCUMBERED CASH |
| 492 | 79,707 | 70,999 | INTEREST IDLE FUNDS |

| USD | KNEA LISTING | *INCLUDES SPECIAL AND GENERAL FUNDS* | |
|-----|-----------------|--------------------------------------|---------------------|
| | 83-84 ACTUAL | 84-85 BUDGET | |
| 493 | 456,387 | 493,677 | OUTGOING TRANSFERS |
| 493 | 797,661 | 1,083,230 | UNENCUMBERED CASH |
| 493 | 115,493 | 106,500 | INTEREST IDLE FUNDS |
| 494 | 54,175 | 59,175 | OUTGOING TRANSFERS |
| 494 | 499,751 | 410,069 | UNENCUMBERED CASH |
| 494 | 57,321 | 62,969 | INTEREST IDLE FUNDS |
| 495 | 367,151 | 349,016 | OUTGOING TRANSFERS |
| 495 | 1,139,688 | 1,542,247 | UNENCUMBERED CASH |
| 495 | 228,050 | 200,000 | INTEREST IDLE FUNDS |
| 496 | 122,000 | 100,000 | OUTGOING TRANSFERS |
| 496 | 369,543 | 484,834 | UNENCUMBERED CASH |
| 496 | 58,625 | 85,000 | INTEREST IDLE FUNDS |
| 497 | 1,815,037 | 1,774,426 | OUTGOING TRANSFERS |
| 497 | 5,754,851 | 5,245,885 | UNENCUMBERED CASH |
| 497 | 741,505 | 457,500 | INTEREST IDLE FUNDS |
| 498 | 100,000 | 113,000 | OUTGOING TRANSFERS |
| 498 | 374,162 | 416,025 | UNENCUMBERED CASH |
| 498 | 43,371 | 32,980 | INTEREST IDLE FUNDS |
| 499 | 328,000 | 244,000 | OUTGOING TRANSFERS |
| 499 | 1,261,678 | 1,584,650 | UNENCUMBERED CASH |
| 499 | 155,892 | 164,835 | INTEREST IDLE FUNDS |
| 500 | 3,837,228 | 4,551,619 | OUTGOING TRANSFERS |
| 500 | 28,047,086 | 29,893,161 | UNENCUMBERED CASH |
| 500 | 2,853,960 | 2,210,000 | INTEREST IDLE FUNDS |
| 501 | 3,949,720 | 3,545,588 | OUTGOING TRANSFERS |
| 501 | 13,738,185 | 16,670,348 | UNENCUMBERED CASH |
| 501 | 1,950,083 | 1,825,947 | INTEREST IDLE FUNDS |
| 502 | 32,700 | 25,000 | OUTGOING TRANSFERS |
| 502 | 457,279 | 544,845 | UNENCUMBERED CASH |
| 502 | 34,197 | 61,000 | INTEREST IDLE FUNDS |
| 503 | 250,000 | 380,000 | OUTGOING TRANSFERS |
| 503 | 808,122 | 741,883 | UNENCUMBERED CASH |
| 503 | 116,520 | 22,811 | INTEREST IDLE FUNDS |
| 504 | 106,754 | 116,631 | OUTGOING TRANSFERS |
| 504 | 511,439 | 359,917 | UNENCUMBERED CASH |
| 504 | 57,301 | 10,000 | INTEREST IDLE FUNDS |
| 505 | 162,903 | 234,290 | OUTGOING TRANSFERS |
| 505 | 216,992 | 168,871 | UNENCUMBERED CASH |
| 505 | 13,682 | | INTEREST IDLE FUNDS |
| 506 | 935,338 | 1,049,723 | OUTGOING TRANSFERS |
| 506 | 1,656,754 | 1,893,695 | UNENCUMBERED CASH |
| 506 | 292,006 | 124,000 | INTEREST IDLE FUNDS |
| 507 | 60,000 | 63,000 | OUTGOING TRANSFERS |
| 507 | 1,546,517 | 1,507,540 | UNENCUMBERED CASH |

| USD | KNEA LISTING 83-84 ACTUAL | *INCLUDES SPECIAL AND GENERAL FUNDS* 84-85 BUDGET | |
|-----|---------------------------------|---|--------------------------------|
| 1 | 507 | 211,598 | 31,000 INTEREST IDLE FUNDS |
| 2 | | | |
| 3 | 508 | 216,000 | 282,000 OUTGOING TRANSFERS |
| 4 | 508 | 790,008 | 848,165 UNENCUMBERED CASH |
| 5 | 508 | 84,161 | 77,000 INTEREST IDLE FUNDS |
| 6 | | | |
| 7 | 509 | 59,302 | 79,324 OUTGOING TRANSFERS |
| 8 | 509 | 376,963 | 388,240 UNENCUMBERED CASH |
| 9 | 509 | 48,540 | 24,398 INTEREST IDLE FUNDS |
| 10 | | | |
| 11 | 510 | | OUTGOING TRANSFERS |
| 12 | 510 | | UNENCUMBERED CASH |
| 13 | 510 | | INTEREST IDLE FUNDS |
| 14 | | | |
| 15 | 511 | 33,525 | 36,000 OUTGOING TRANSFERS |
| 16 | 511 | 254,378 | 358,245 UNENCUMBERED CASH |
| 17 | 511 | 36,697 | 65,008 INTEREST IDLE FUNDS |
| 18 | | | |
| 19 | 512 | 5,700,000 | 5,700,000 OUTGOING TRANSFERS |
| 20 | 512 | 18,472,489 | 19,027,318 UNENCUMBERED CASH |
| 21 | 512 | 2,860,159 | 1,913,399 INTEREST IDLE FUNDS |
| 22 | | | |
| 23 | *STATEWIDE TOTALS | 89,188,457 | 91,256,544 OUTGOING TRANSFERS |
| 24 | *STATEWIDE TOTALS | 369,900,960 | 400,594,419 UNENCUMBERED CASH |
| 25 | *STATEWIDE TOTALS | 48,458,103 | 34,177,178 INTEREST IDLE FUNDS |